



January 1996

New York State Estate Tax 1994-95

Analysis of tax returns

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Introduction

This report provides a statistical profile of estate tax returns processed by the Department of Taxation and Finance between April 1, 1994 and March 31, 1995. During this period, the Department processed approximately 30,500 Form ET-90 returns. In addition to cataloging data contained on tax returns, in certain cases the Department made adjustments to correct for mathematical and other errors.

This study provides information on types and amounts of 1) assets, 2) deductions, 3) credits, and 4) tax liability. It also provides distributional detail on these items. Most of the tables classify estates by size of New York gross estate. Appendix A contains a glossary of key terms contained in this report.

Description of Tax

New York imposes a unified estate and gift tax that, for the most part, conforms to the federal unified estate and gift tax. Gifts made after 1982 are taxed using the tax rates applicable to total accumulated gifts. A credit applies for tax previously paid or payable on these gifts. As a result, persons making gifts over many years are subject to increasingly higher graduated tax rates.

The estate, plus the sum of all taxable gifts, is then taxed, with a credit allowable for previous gift tax paid. This credit ensures that no double taxation occurs. The unified system effectively imposes greater amounts of total tax on the same sized estate in cases where one estate has higher amounts of prior lifetime gifts than the other.

Since 1983, New York has followed the federal treatment that provides a full exclusion for transfers to spouses. New York also follows the federal provisions relating to special valuation of certain farm and closely held business property, and for deferral of tax on such property.

Tax is computed using form ET-90. Appendix B contains a copy of this form. The computation of estate tax begins with federal gross estate.

Federal deductions for such items as spousal transfers, bequests to charities, decedents' debts, and death expenses, are permitted in determining the taxable estate.

In addition, a State deduction for up to \$250,000 of the decedent's principal residence applies. This provision took effect for estates of individuals who died after June 7, 1995. Therefore, it does not apply for any of the estate tax returns contained in this study.

Adding adjusted taxable gifts results in preliminary tentative tax base. The taxpayer then computes a tentative tax, using a tax rate schedule ranging from 2 percent on the first \$50,000 to 21 percent on taxable amounts in excess of \$10.1 million. The unified credit of as much as \$2,950 is then subtracted. This credit serves to exempt estates plus taxable gifts of under \$115,000 from tax. The credit phases down dollar-for-dollar with tax liability, to a \$500 minimum. The result, net preliminary tentative tax, is then multiplied by a percentage equal to the ratio of New York property to total property. This ensures that no tax is imposed on non-New York real and tangible property, or on nonresident decedents' intangible property.

The above computation results in tentative tax. Certain credits against tentative tax then apply. These include credits for:

- gift tax paid or payable on post-1982 gifts,
- agricultural exemption,
- certain closely held business property,
- estate tax on prior transfers, and
- gift tax paid on pre-1983 gifts.

After subtraction of available credits, New York net estate tax results, unless the minimum tax is higher. New York uses the federal credit for state death taxes as a minimum tax. If tax liability is less than the credit, then the credit becomes the tax liability. Failure to maintain the credit as a minimum tax would effectively increase the estate's federal tax liability. This is because the federal credit for state death taxes equals

the *greater* of an amount prescribed by a rate schedule, or tax actually paid. Using the federal death tax credit as a minimum tax, therefore, ensures that the estate's federal tax is minimized.

As for federal purposes, the estate tax return, form ET-90, is due within nine months of the decedent's death. However, to avoid interest, 90 percent of the tax is due within six months. For this reason, many returns are also filed within six months, despite the nine month due date.

Recent Law Changes

New York's estate and gift tax has undergone several law changes in recent years. In 1990, legislation shifted the bulk of the administration of the tax to the Tax Department. This meant that all estates now file the Form ET-90 estate tax return with the Tax Department. Previously, the Department shared administration with the Surrogates Court.

The 1990 legislation also changed the computation of the tax to incorporate a "gross up" method. Beginning for estates of decedents dying after May 25, 1990, the taxable estate includes both New York and non-New York nontaxable assets. The resulting tax is then allocated to limit tax to New York property. This usually results in a higher tax, because the taxable estate becomes subject to higher marginal tax rates. However, the allocation ensures that non-New York assets are not taxed.

Legislation enacted in 1994 increased the maximum unified credit from \$2,750 to \$2,950, thereby increasing the exemption equivalent from \$108,333 to \$115,000. This legislation also provided a new credit equal to 5 percent of the first \$15 million of assets in a closely-held business. This maximum credit of \$750,000 reduces the tax burden on the transfer of small businesses to heirs upon an owner's death. In effect, small businesses valued at less than \$600,000 do not create an estate tax liability.

Legislation adopted in 1995 provides a new deduction equal to a maximum of \$250,000 of assets representing equity in the decedent's principal residence. By reducing the tax on such assets, it facilitates the transfer of homes from decedents to their heirs. Combined with the unified credit, as much as \$365,000 of assets are now exempt from tax.

The table below summarizes major changes to the estate and gift tax since its unification in 1982:

Year	Action
1983	Unlimited Marital Deduction Adopted
1990	Administrative Reform Implemented; "Gross Up" Tax Computation Enacted
1991	Estimated Tax Increased From 80% to 90%
1994	Credit for Closely-Held Businesses Enacted; Unified Credit Increased From \$2,750 to \$2,950 (increased exemption from \$108,333 to \$115,000)
1995	Deduction for Up to \$250,000 of Equity in Principal Residence Enacted-- not applicable to estate tax returns received during fiscal year 1994-95

Description of Data in This Study

The information in this study comes from all estate tax returns which the Tax Department processed during the 1995 New York State fiscal year. Unlike previous estate tax studies prepared by the Office of Tax Policy Analysis, it does not come from a sample of "closed" estates. The term "closed estate" referred to an estate that fully underwent valuation and audit, and satisfied all tax obligations, including deferrals and installments.

This study also includes some returns that will eventually be adjusted, either upon audit or due to additional verification procedures used by the Tax Department. However, only a small share of processed returns will in fact eventually have a different tax liability than that initially reported on the return.

This study includes returns that were taxed under different years of tax provisions. In fact, about 4 percent of all returns are for decedents who died in 1990 or 1991. Thus, even though recent law changes have been relatively minor in nature, users of this study should use caution in attempting to relate data to a particular estate tax law.

In addition, although this study covers returns processed between April 1, 1994 and March 31, 1995, these returns do not reflect actual fiscal year 1995 estate tax collections. Estate tax collections reflect payments received from several different years of Tax Law, and from several different years of decedents' death. They also include the effects

of audit revenue paid to the Tax Department, and refunds paid by the Tax Department.

Many estates have taxable gifts upon which gift tax was previously paid. The gift tax is paid annually, and applies to all gifts made during the year, after an annual exclusion of up to \$10,000 per donee. Tax is then computed using the same rates and unified credit applicable for the estate tax. This report includes only estate tax returns, and therefore does not provide gift tax information. However, it does include information for gifts upon which gift tax was previously paid and includible in the decedent's estate.

Tables Contained in This Study

The following tables provide statistical information on estate tax returns processed during the 1994-95 State fiscal year. In addition to overall summary tables, the information is grouped by:

- decedents' county of residence,
- estate tax liability,
- decedents' year of death,
- size of gross estate, and
- size of net (taxable) estate.

For more information concerning the data provided in this publication, please contact:

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**Table 1: Summary Statistics
for All Estates: Assets,
Deductions, Credits, Tax
Liability
(Dollar Data in Thousands)**

Item	Totals	Taxable	Nontaxable
Number of Returns	30,505	20,869	9,636
New York Gross Estate	\$19,012,390	\$16,194,342	\$2,819,007
Real Estate	2,731,511	2,350,963	380,548
Stocks and Bonds	7,188,141	6,721,972	466,904
Mortgages, Notes and Cash	2,298,173	1,980,973	317,199
Insurance	749,337	479,227	270,120
Jointly Owned Property	2,081,253	1,253,338	828,041
Miscellaneous Assets	1,956,552	1,672,496	284,069
Transfers During Decedent's Life	1,064,373	1,003,066	61,308
Powers of Appointment	211,451	201,598	9,853
Annuities	758,514	555,486	202,803
Adjustments	(26,614)	(24,776)	(1,838)
Federal Gross Estate	\$18,264,204	\$16,412,968	\$1,851,235
Total Deductions	\$ 7,873,658	\$ 5,360,677	\$2,513,464
Funeral and Administrative Expenses	848,014	754,018	94,002
Debts of Decedent	590,453	410,188	180,266
Net Losses During Administration	25,581	15,750	9,831
Federal Estate Tax on Excess Retirement Accumulations	(1,713)	(1,664)	(49)
New York Marital Deduction	4,933,539	2,930,440	2,003,575
Adjustments to Marital Deduction	5,564	(2,147)	7,711
New York Charitable Deduction	1,468,383	1,252,351	216,032
Additions to Federal Charitable Deduction	3,838	1,743	2,095
New York Taxable Base	\$11,415,888	\$11,030,261	\$ 385,627
New York Taxable Estate	11,213,936	10,833,665	380,271
Adjusted Taxable Gifts	201,952	196,596	5,356
Estate Tax on NY Taxable Base (Before Allocation)	\$ 822,166	\$ 812,882	\$ 9,311
Total Tax Credits	\$ 40,741	\$ 31,421	\$ 9,321
Gift Tax Payable on Gifts Made After 1982	10,778	10,537	241
Unified Credit	26,299	17,423	8,876
Agricultural Exemption Credit	44	44	0
Closely Held Business Credit	0	0	0
Prior Transfer Credit	3,609	3,405	204
Gift Tax Credit	11	11	0
Tax After Credit (NY Estate Tax Liability)	\$ 688,542	\$ 688,542	\$ 0

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

**Table 2. All Estates: Major Items by County of Residence and Taxable Status
(Dollar Data in Thousands)**

TAXABLE ESTATES									
County	Number of Estates	NY Gross Estate	NY Taxable Estate	NY Estate Tax Liability	County	Number of Estates	NY Gross Estate	NY Taxable Estate	NY Estate Tax Liability
NEW YORK CITY	7,158	\$6,077,431	\$4,444,899	\$352,549	Montgomery	46	\$ 18,512	\$ 15,242	\$ 562
Bronx	660	271,863	231,314	9,632	Nassau	2,222	1,708,930	1,133,765	68,741
Kings	1,699	764,041	622,698	25,739	Niagara	212	78,122	68,976	2,876
New York	2,136	3,794,021	2,577,034	270,581	Oneida	225	98,732	76,197	3,311
Queens	2,266	1,093,370	888,241	41,979	Onondaga	471	192,103	165,224	6,816
Richmond	397	154,135	125,611	4,618	Ontario	111	57,347	44,960	1,937
					Orange	275	184,120	105,472	4,975
OTHER COUNTIES	13,153	\$8,748,128	\$5,821,805	\$330,216	Orleans	33	11,865	10,393	352
Albany	410	195,704	154,227	6,288	Oswego	99	64,250	49,103	4,247
Allegany	45	17,631	14,966	534	Otsego	84	34,437	28,323	1,077
Broome	241	105,136	91,838	3,475	Putnam	80	44,828	35,207	1,586
Cattaraugus	83	33,133	27,569	1,029	Rensselaer	205	75,628	65,195	2,417
Cayuga	81	38,504	31,537	1,595	Rockland	247	126,988	99,179	4,271
Chautauqua	140	58,943	47,733	2,071	St. Lawrence	63	55,307	28,692	1,705
Chemung	101	66,559	50,124	3,138	Saratoga	132	46,273	39,889	1,366
Chenango	54	42,098	21,837	1,007	Schenectady	238	106,615	85,576	3,420
Clinton	64	29,530	24,437	1,075	Schoharie	24	7,355	6,714	207
Columbia	97	51,171	41,540	2,016	Schuyler	12	8,965	6,726	302
Cortland	53	20,637	14,488	475	Seneca	25	6,954	6,841	211
Delaware	42	11,182	9,385	257	Steuben	93	46,855	29,230	1,055
Dutchess	299	292,284	139,735	8,283	Suffolk	1,503	853,479	617,642	31,228
Erie	1,235	553,517	434,479	17,899	Sullivan	79	28,084	21,958	712
Essex	35	15,688	13,770	595	Tioga	32	9,797	8,488	282
Franklin	25	9,208	8,008	316	Tompkins	106	743,160	200,758	33,782
Fulton	47	21,881	18,602	862	Ulster	213	98,413	75,573	3,092
Genesee	64	30,447	26,873	1,269	Warren	60	32,365	21,484	889
Greene	56	26,479	18,957	701	Washington	67	25,547	21,585	805
Hamilton	7	4,336	2,584	94	Wayne	76	26,096	22,188	776
Herkimer	47	14,670	12,237	378	Westchester	1,531	1,522,863	986,000	69,617
Jefferson	84	35,250	28,773	1,174	Wyoming	38	12,839	11,162	372
Lewis	23	8,963	7,787	306	Yates	34	12,421	11,291	405
Livingston	54	20,047	17,651	690	Unclassified	77	74,698	41,063	2,058
Madison	68	32,729	26,871	1,205	Nonresidents	558	1,368,783	763,557	5,777
Monroe	985	598,455	395,702	18,034	Total	20,869	\$16,194,342	\$11,030,261	\$688,542

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* Due to confidentiality rules, this information could not be reported.

**Table 2A. All Estates: Major Items by County of Residence and Taxable Status
(Dollar Data in Thousands)**

NONTAXABLE ESTATES							
County	Number of Estates	NY Gross Estate	NY Taxable Estate	County	Number of Estates	NY Gross Estate	NY Taxable Estate
NEW YORK CITY	2,268	\$ 760,911	\$100,141	Montgomery	35	\$ 6,111	\$ 2,044
Bronx	231	52,506	10,184	Nassau	776	331,793	24,326
Kings	515	132,086	25,224	Niagara	213	34,637	8,606
New York	521	290,840	21,306	Oneida	140	29,845	7,346
Queens	812	229,698	35,653	Onondaga	339	73,158	14,139
Richmond	189	55,781	7,774	Ontario	72	16,238	2,690
				Orange	189	47,373	9,088
OTHER COUNTIES	7,200	\$1,996,347	\$279,837	Orleans	27	3,790	1,227
Albany	230	58,193	10,562	Oswego	52	14,005	2,642
Allegany	31	5,420	1,371	Otsego	54	10,658	1,744
Broome	152	30,432	6,131	Putnam	52	15,145	1,930
Cattaraugus	68	8,254	3,073	Rensselaer	111	24,170	4,518
Cayuga	67	13,118	2,578	Rockland	145	53,638	3,960
Chautauqua	108	25,753	4,613	St. Lawrence	58	11,247	2,079
Chemung	60	11,491	2,390	Saratoga	95	20,669	3,791
Chenango	51	8,966	1,862	Schenectady	148	34,430	4,861
Clinton	26	6,085	1,295	Schoharie	21	3,631	677
Columbia	44	11,246	1,951	Schuyler	*	*	*
Cortland	36	6,390	1,178	Seneca	34	6,954	1,118
Delaware	44	8,149	1,655	Steuben	60	10,197	2,271
Dutchess	165	43,583	7,440	Suffolk	699	189,123	29,914
Erie	859	152,646	33,769	Sullivan	37	8,358	1,341
Essex	18	2,969	749	Tioga	23	5,646	1,191
Franklin	28	3,677	1,244	Tompkins	68	22,003	2,409
Fulton	28	5,603	1,470	Ulster	136	29,226	5,984
Genesee	63	9,120	2,125	Warren	53	12,380	2,755
Greene	38	9,684	1,489	Washington	45	13,981	2,082
Hamilton	*	*	*	Wayne	81	13,480	3,228
Herkimer	17	3,899	1,074	Westchester	544	246,281	15,544
Jefferson	50	8,209	2,022	Wyoming	37	5,563	1,313
Lewis	12	2,186	467	Yates	18	4,268	822
Livingston	38	6,579	2,024	Unclassified	50	94,722	2,199
Madison	54	13,830	1,897	Nonresidents	162	60,622	5,314
Monroe	501	148,145	17,570	Total	9,636	\$2,819,008	\$385,627

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* Due to confidentiality rules, this information could not be reported.

**Table 3. All Estates: Major Items by Tax Liability
(Dollar Data in Thousands)**

Tax Liability Class		Number of Estates	(Total Assets) NY Gross Estate	Total NY Deductions	Taxable Gifts	NY Taxable Base*	Tax on NY Taxable Base**	Total Tax Credits	(Tax) NY Estate Tax Liability
Greater Than	Less Than								
No Tax		9,628	\$ 2,817,809	\$2,513,258	\$ 5,356	\$ 384,635	\$ 9,284	\$ 9,301	\$ 0
\$ 0	- \$ 500	763	230,655	129,974	2,445	103,126	3,348	2,074	197
\$ 500	- \$ 1,000	800	223,209	103,909	1,153	120,452	3,806	1,935	611
\$ 1,000	- \$ 1,500	831	192,285	74,856	4,208	121,637	3,471	1,935	1,046
\$ 1,500	- \$ 2,000	743	231,242	110,058	2,792	123,977	4,023	1,471	1,306
\$ 2,000	- \$ 3,000	1,292	363,930	124,760	4,550	243,720	10,751	2,039	3,195
\$ 3,000	- \$ 4,000	999	273,684	83,806	5,556	195,433	6,651	1,307	3,490
\$ 4,000	- \$ 5,000	1,272	311,210	65,696	2,172	247,686	7,731	869	5,805
\$ 5,000	- \$ 6,000	1,474	429,381	121,931	5,898	313,347	9,948	988	8,077
\$ 6,000	- \$ 7,000	1,268	383,946	86,887	5,884	302,944	9,842	909	8,240
\$ 7,000	- \$ 8,000	1,133	413,997	103,050	2,403	313,351	12,245	613	8,510
\$ 8,000	- \$ 9,000	933	355,873	80,329	2,935	278,479	9,889	569	7,921
\$ 9,000	- \$ 10,000	738	349,834	114,452	4,016	239,397	9,090	567	6,983
\$ 10,000	- \$ 12,500	1,283	586,531	128,412	4,504	462,623	17,514	1,015	14,404
\$ 12,500	- \$ 15,000	1,065	541,626	120,945	5,595	426,276	16,227	828	14,623
\$ 15,000	- \$ 17,500	867	522,607	123,198	3,381	402,790	16,815	606	14,019
\$ 17,500	- \$ 20,000	689	507,927	165,274	3,970	346,622	14,193	475	12,893
\$ 20,000	- \$ 25,000	1,038	933,520	351,254	6,757	589,023	25,209	900	23,345
\$ 25,000	- \$ 30,000	1,230	1,702,442	907,814	7,593	802,222	37,971	1,159	33,356
\$ 30,000	- \$ 40,000	672	745,099	224,817	5,104	525,386	26,744	597	23,055
\$ 40,000	- \$ 50,000	351	439,246	114,159	7,684	332,770	18,493	552	15,619
\$ 50,000	- \$ 100,000	712	1,185,246	266,684	12,745	931,307	65,304	1,056	48,929
\$ 100,000	- \$ 500,000	579	2,141,393	560,282	44,242	1,625,353	155,293	3,514	116,313
\$ 500,000	- \$ 1,000,000	76	670,223	210,505	13,708	473,427	56,573	1,392	54,346
\$1,000,000	-	69	2,460,434	987,832	37,302	1,509,905	271,779	4,072	262,259
Grand Total		30,505	\$19,013,349	\$7,874,140	\$201,952	\$11,415,888	\$822,193	\$40,742	\$688,542
Resident		29,785	17,583,944	7,210,913	200,070	10,647,016	733,543	40,138	682,765
Nonresident		720	1,429,405	663,227	1,882	768,872	88,650	604	5,777

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* NY Taxable Base = NY Gross Estate - Deductions + Taxable Gifts

** Tax on taxable base is prior to credits and nonresident allocation.

**Table 3A. Estates With Surviving Spouse: Major Items by Tax Liability
(Dollar Data in Thousands)**

Tax Liability Class		Number of Estates	(Total Assets) NY Gross Estate	Total NY Deductions	Taxable Gifts	NY Taxable Base*	Tax on NY Taxable Base **	Total Tax Credits	(Tax) NY Estate Tax Liability
Greater Than	Less Than								
No tax		5,377	\$2,213,429	\$2,188,258	\$ 4,063	\$ 81,609	\$ 1,944	\$1,976	\$ 0
\$ 0 -	\$ 500	82	123,560	109,756	1,381	15,185	509	255	19
\$ 500 -	\$ 1,000	85	102,242	79,546	0	22,695	985	177	64
\$ 1,000 -	\$ 1,500	80	56,716	43,545	1,629	14,800	478	220	100
\$ 1,500 -	\$ 2,000	63	97,793	85,866	1,206	13,134	453	154	111
\$ 2,000 -	\$ 3,000	110	105,925	78,283	150	27,792	1,206	160	269
\$ 3,000 -	\$ 4,000	88	76,609	55,139	416	21,886	770	91	306
\$ 4,000 -	\$ 5,000	103	55,413	32,621	235	23,027	775	74	468
\$ 5,000 -	\$ 6,000	125	88,843	60,816	2,682	30,710	1,048	183	690
\$ 6,000 -	\$ 7,000	118	78,593	49,285	2,472	31,780	1,096	157	768
\$ 7,000 -	\$ 8,000	97	74,894	46,791	736	28,839	1,076	68	728
\$ 8,000 -	\$ 9,000	94	81,180	52,312	570	29,437	1,053	65	795
\$ 9,000 -	\$ 10,000	65	75,595	46,941	1,384	30,037	1,905	84	611
\$ 10,000 -	\$ 12,500	148	142,090	81,394	912	61,608	2,734	115	1,681
\$ 12,500 -	\$ 15,000	128	132,598	79,032	1,239	54,805	2,200	131	1,771
\$ 15,000 -	\$ 17,500	118	143,798	90,100	1,395	55,092	2,266	113	1,904
\$ 17,500 -	\$ 20,000	109	166,182	111,231	1,188	56,138	2,317	81	2,045
\$ 20,000 -	\$ 25,000	268	441,948	289,317	2,110	154,742	6,634	295	6,109
\$ 25,000 -	\$ 30,000	580	1,208,983	848,179	1,736	362,541	15,993	303	15,511
\$ 30,000 -	\$ 40,000	54	189,428	149,819	2,097	41,706	2,007	90	1,868
\$ 40,000 -	\$ 50,000	33	73,794	45,130	1,884	30,549	1,595	110	1,468
\$ 50,000 -	\$ 100,000	86	266,081	152,275	3,019	116,824	8,366	143	5,974
\$ 100,000 -	\$ 500,000	83	445,679	239,159	10,016	216,536	18,277	517	17,450
\$ 500,000 -	\$1,000,000	15	216,514	122,988	6,419	99,946	12,272	739	11,386
\$1,000,000 -		12	1,303,543	714,482	4,834	593,894	116,800	409	113,436
Grand Total		8,121	\$7,961,428	\$5,852,266	\$53,773	\$2,215,310	\$204,758	\$6,710	\$185,533
Resident		7,859	7,397,630	5,425,139	52,814	2,077,202	195,126	6,535	184,506
Nonresident		262	563,798	427,127	958	138,108	9,633	175	1,027

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* NY Taxable Base = NY Gross Estate - Deductions + Taxable Gifts

** Tax on taxable base is prior to credits and nonresident allocation.

**Table 3B. Estates Without Surviving Spouse: Major Items by Tax Liability
(Dollar Data in Thousands)**

Tax Liability Class		Number of Estates	(Total Assets) NY Gross Estate	Total NY Deductions	Taxable Gifts	NY Taxable Base*	Tax on NY Taxable Base **	Total Tax Credits	(Tax) NY Estate Tax Liability
Greater Than	Less Than								
No tax		4,251	\$ 604,381	\$ 324,999	\$ 1,293	\$ 303,026	\$ 7,340	\$ 7,325	\$ 0
\$ 0	- \$ 500	681	107,096	20,218	1,064	87,941	2,839	1,819	178
\$ 500	- \$ 1,000	715	120,967	24,363	1,153	97,757	2,821	1,758	547
\$ 1,000	- \$ 1,500	751	135,570	31,311	2,579	106,838	2,992	1,715	946
\$ 1,500	- \$ 2,000	680	133,449	24,192	1,586	110,843	3,571	1,317	1,195
\$ 2,000	- \$ 3,000	1,182	258,005	46,477	4,400	215,928	9,545	1,879	2,926
\$ 3,000	- \$ 4,000	911	197,075	28,667	5,139	173,548	5,881	1,215	3,184
\$ 4,000	- \$ 5,000	1,169	255,798	33,075	1,937	224,659	6,956	795	5,336
\$ 5,000	- \$ 6,000	1,349	340,537	61,115	3,216	282,637	8,900	804	7,387
\$ 6,000	- \$ 7,000	1,150	305,353	37,602	3,412	271,164	8,745	752	7,472
\$ 7,000	- \$ 8,000	1,036	339,104	56,259	1,667	284,512	11,169	545	7,782
\$ 8,000	- \$ 9,000	839	274,693	28,016	2,365	249,042	8,836	505	7,126
\$ 9,000	- \$ 10,000	673	274,239	67,511	2,632	209,360	7,185	483	6,372
\$ 10,000	- \$ 12,500	1,135	444,441	47,018	3,592	401,015	14,780	900	12,723
\$ 12,500	- \$ 15,000	937	409,027	41,913	4,356	371,471	14,027	697	12,852
\$ 15,000	- \$ 17,500	749	378,810	33,098	1,986	347,698	14,549	493	12,115
\$ 17,500	- \$ 20,000	580	341,744	54,043	2,783	290,484	11,876	394	10,849
\$ 20,000	- \$ 25,000	770	491,572	61,937	4,646	434,281	18,575	605	17,237
\$ 25,000	- \$ 30,000	650	493,459	59,635	5,857	439,681	21,978	856	17,845
\$ 30,000	- \$ 40,000	618	555,671	74,998	3,008	483,681	24,737	507	21,186
\$ 40,000	- \$ 50,000	318	365,451	69,029	5,800	302,222	16,898	442	14,150
\$ 50,000	- \$ 100,000	626	919,165	114,408	9,726	814,483	56,938	913	42,956
\$ 100,000	- \$ 500,000	496	1,695,715	321,124	34,226	1,408,817	137,016	2,997	98,863
\$ 500,000	- \$1,000,000	61	453,709	87,517	7,289	373,481	44,301	653	42,960
\$1,000,000	-	57	1,156,891	273,349	32,469	916,011	154,980	3,663	148,823
Grand Total		22,384	\$11,051,922	\$2,021,874	\$148,179	\$9,200,577	\$617,435	\$34,032	\$503,008
Resident		21,926	10,186,314	1,785,774	147,256	8,569,814	538,418	33,603	498,259
Nonresident		458	865,607	236,100	923	630,764	79,017	429	4,750

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* NY Taxable Base = NY Gross Estate - Deductions + Taxable Gifts

** Tax on taxable base is prior to credits and nonresident allocation.

Table 4. All Estates: Major Items by Year of Death and Residence (Dollar Data in Thousands)

		All		
Year of Death	Number	NY Gross Estate	NY Taxable Estate	NY Estate Tax Liability
1990	360	\$ 403,628	\$ 221,881	\$ 19,588
1991	943	928,649	600,619	48,056
1992	2,236	1,454,234	982,401	76,358
1993	13,452	10,236,308	5,614,868	365,419
1994	13,426	5,971,591	3,981,600	178,756
1995	88	18,939	14,519	365
Grand Total	30,505	\$19,013,349	\$11,415,888	\$688,542

		Residents		
Year of Death	Number	NY Gross Estate	NY Taxable Estate	NY Estate Tax Liability
1990	341	\$ 390,886	\$ 213,223	\$ 19,480
1991	896	850,614	549,928	47,579
1992	2,129	1,326,208	916,952	75,863
1993	13,087	9,364,900	5,192,142	362,136
1994	13,244	5,632,397	3,760,252	177,342
1995	88	18,939	14,519	365
Grand Total	29,785	\$17,583,945	\$10,647,016	\$682,765

		Nonresidents		
Year of Death	Number	NY Gross Estate	NY Taxable Estate	NY Estate Tax Liability
1990	19	\$ 12,742	\$ 8,657	\$ 108
1991	47	78,036	50,691	477
1992	107	128,025	65,449	495
1993	365	871,408	422,726	3,283
1994	182	339,194	221,349	1,414
1995	0	0	0	0
Grand Total	720	\$1,429,405	\$768,872	\$5,777

**Table 5. All Taxable Estates: Major Items by Gross Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Number of Estates	(Total Assets) NY Gross Estate	Total NY Deductions	Taxable Gifts	NY Taxable Base*	Tax on NY Taxable Base**	Total Tax Credits	(Tax) NY Estate Tax Liability
Greater Than	Less Than								
\$ 0	- \$ 50,000	18	\$ 596	\$ 232	\$ 3,916	\$ 4,279	\$ 143	\$ 121	\$ 22
\$ 50,000	- \$ 150,000	1,997	266,728	24,013	16,834	259,549	6,931	4,891	2,025
\$ 150,000	- \$ 300,000	8,003	1,721,397	179,908	19,291	1,560,780	46,715	7,767	38,525
\$ 300,000	- \$ 500,000	4,424	1,711,838	199,738	12,373	1,524,473	54,756	3,026	50,888
\$ 500,000	- \$ 700,000	2,155	1,271,847	171,576	11,851	1,112,121	46,376	2,237	42,744
\$ 700,000	- \$ 900,000	1,195	942,600	182,202	5,351	765,748	34,753	1,133	32,073
\$ 900,000	- \$ 1,100,000	712	705,611	175,590	5,848	535,868	26,351	845	24,064
\$ 1,100,000	- \$ 1,600,000	924	1,210,876	360,549	9,783	860,110	47,589	1,150	43,498
\$ 1,600,000	- \$ 2,100,000	425	778,800	275,670	9,219	512,349	32,393	852	29,142
\$ 2,100,000	- \$ 2,600,000	252	586,633	255,702	5,951	336,883	22,843	498	20,948
\$ 2,600,000	- \$ 3,100,000	160	452,206	154,077	6,454	304,583	23,431	381	20,454
\$ 3,100,000	- \$ 3,600,000	87	287,949	122,545	2,978	168,382	13,407	297	12,481
\$ 3,600,000	- \$ 4,100,000	91	349,821	137,636	12,692	224,878	20,282	1,367	18,024
\$ 4,100,000	- \$ 5,100,000	102	466,165	199,185	7,402	274,382	25,420	580	22,229
\$ 5,100,000	- \$ 6,100,000	70	391,728	214,369	6,966	184,325	18,380	474	15,408
\$ 6,100,000	- \$ 7,100,000	49	323,773	154,808	3,887	172,853	18,631	381	17,631
\$ 7,100,000	- \$ 8,100,000	22	164,832	76,849	1,664	89,648	10,157	75	9,664
\$ 8,100,000	- \$ 9,100,000	24	204,338	66,900	3,883	141,322	17,468	202	16,825
\$ 9,100,000	- \$10,100,000	24	227,652	93,171	5,910	140,392	18,082	436	16,268
\$10,100,000	-	135	4,128,951	2,315,956	44,340	1,857,335	328,776	4,707	255,629
Grand Total		20,869	\$16,194,342	\$5,360,677	\$196,596	\$11,030,261	\$812,882	\$31,421	\$688,542
Resident		20,311	14,825,559	4,753,605	194,750	10,266,703	724,356	30,940	682,765
Nonresident		558	1,368,783	607,072	1,846	763,557	88,526	481	5,777

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* NY Taxable Base = NY Gross Estate - Deductions + Taxable Gifts

** Tax on taxable base is prior to credits and nonresident allocation.

**Table 5A. Resident Taxable Estates: Major Items by Gross Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Number of Estates	(Total Assets) NY Gross Estate	Total NY Deductions	Taxable Gifts	NY Taxable Base*	Tax on NY Taxable Base**	Total Tax Credits	(Tax) NY Estate Tax Liability
Greater Than	Less Than								
\$ 0	- \$ 50,000	18	\$ 596	\$ 232	\$ 3,916	\$ 4,279	\$ 143	\$ 121	\$ 22
\$ 50,000	- \$ 150,000	1,973	263,515	23,786	16,834	256,563	6,854	4,836	2,007
\$ 150,000	- \$ 300,000	7,908	1,699,673	176,739	19,291	1,542,224	46,160	7,681	38,232
\$ 300,000	- \$ 500,000	4,364	1,687,712	197,557	12,373	1,502,529	53,955	2,996	50,549
\$ 500,000	- \$ 700,000	2,083	1,228,729	164,791	11,851	1,075,788	44,883	2,198	42,233
\$ 700,000	- \$ 900,000	1,132	892,509	171,296	5,351	726,564	33,006	1,070	31,578
\$ 900,000	- \$ 1,100,000	667	661,335	162,049	5,841	505,127	24,902	821	23,753
\$ 1,100,000	- \$ 1,600,000	859	1,124,997	333,724	9,783	801,057	44,353	1,110	42,719
\$ 1,600,000	- \$ 2,100,000	395	722,350	257,158	9,219	474,412	29,969	837	28,625
\$ 2,100,000	- \$ 2,600,000	234	543,720	233,616	5,946	316,050	21,511	489	20,778
\$ 2,600,000	- \$ 3,100,000	138	390,851	129,458	6,454	267,847	20,718	369	20,073
\$ 3,100,000	- \$ 3,600,000	80	265,092	108,139	2,978	159,930	12,821	293	12,456
\$ 3,600,000	- \$ 4,100,000	88	338,439	133,779	12,692	217,352	19,617	1,366	18,005
\$ 4,100,000	- \$ 5,100,000	94	429,205	188,435	7,402	248,172	22,948	576	22,113
\$ 5,100,000	- \$ 6,100,000	62	347,139	194,798	6,628	158,969	15,775	469	15,165
\$ 6,100,000	- \$ 7,100,000	45	296,281	132,848	3,887	167,320	18,236	379	17,612
\$ 7,100,000	- \$ 8,100,000	19	143,077	59,645	1,664	85,096	9,808	74	9,616
\$ 8,100,000	- \$ 9,100,000	23	195,998	60,890	3,532	138,641	17,247	185	16,808
\$ 9,100,000	- \$10,100,000	21	198,681	74,149	5,910	130,442	17,110	434	16,245
\$10,100,000	-	108	3,395,660	1,950,517	43,195	1,488,339	264,339	4,635	254,177
Grand Total		20,311	\$14,825,559	\$4,753,605	\$194,750	\$10,266,703	\$724,356	\$30,940	\$682,765

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* NY Taxable Base = NY Gross Estate - Deductions + Taxable Gifts

** Tax on taxable base is prior to credits and nonresident allocation.

**Table 5B. Nonresident Taxable Estates: Major Items by Gross Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Number of Estates	(Total Assets) NY Gross Estate	Total NY Deductions	Taxable Gifts	NY Taxable Base*	Tax on NY Taxable Base**	Total Tax Credits	(Tax) NY Estate Tax Liability
Greater Than	Less Than								
\$ 0	- \$ 50,000	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$ 50,000	- \$ 150,000	24	3,213	227	0	2,986	78	54	18
\$ 150,000	- \$ 300,000	95	21,724	3,169	0	18,555	554	86	292
\$ 300,000	- \$ 500,000	60	24,126	2,182	0	21,944	802	30	340
\$ 500,000	- \$ 700,000	72	43,118	6,785	0	36,334	1,493	39	511
\$ 700,000	- \$ 900,000	63	50,090	10,906	0	39,184	1,747	62	495
\$ 900,000	- \$ 1,100,000	45	44,275	13,542	7	30,740	1,449	24	311
\$ 1,100,000	- \$ 1,600,000	65	85,878	26,825	0	59,053	3,236	41	780
\$ 1,600,000	- \$ 2,100,000	30	56,450	18,512	0	37,937	2,424	15	517
\$ 2,100,000	- \$ 2,600,000	18	42,913	22,086	5	20,832	1,332	9	171
\$ 2,600,000	- \$ 3,100,000	22	61,355	24,620	0	36,736	2,713	11	381
\$ 3,100,000	- \$ 3,600,000	7	22,857	14,406	0	8,451	585	4	25
\$ 3,600,000	- \$ 4,100,000	3	11,382	3,856	0	7,526	664	2	19
\$ 4,100,000	- \$ 5,100,000	8	36,961	10,750	0	26,210	2,472	4	116
\$ 5,100,000	- \$ 6,100,000	8	44,589	19,571	338	25,356	2,605	6	244
\$ 6,100,000	- \$ 7,100,000	4	27,493	21,960	0	5,533	395	2	19
\$ 7,100,000	- \$ 8,100,000	3	21,756	17,204	0	4,552	348	2	48
\$ 8,100,000	- \$10,100,000	4	37,312	25,032	351	12,630	1,193	18	40
\$10,100,000	-	27	733,291	365,440	1,145	368,996	64,437	72	1,451
Grand Total		558	\$1,368,783	\$607,072	\$1,846	\$763,557	\$88,526	\$481	\$5,777

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* NY Taxable Base = NY Gross Estate - Deductions + Taxable Gifts

** Tax on taxable base is prior to credits and nonresident allocation.

**Table 6. Nontaxable Estates: Major Items By Gross Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Number of Estates	(Total Assets) NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base	Tax on NY Taxable Base**	Total Tax Credits	(Tax) NY Estate Tax Liability
Greater Than	Less Than								
\$ 0	- \$ 50,000	684	\$ 21,860	\$ 9,710	\$ 432	\$ 15,251	\$ 307	\$ 317	\$0
\$ 50,000	- \$ 150,000	4,100	425,075	172,143	585	262,027	6,309	6,313	0
\$ 150,000	- \$ 300,000	2,396	514,458	473,866	738	59,696	1,431	1,435	0
\$ 300,000	- \$ 500,000	1,259	487,812	476,970	52	22,634	550	513	0
\$ 500,000	- \$ 700,000	527	309,534	310,176	69	10,416	272	273	0
\$ 700,000	- \$ 900,000	246	193,572	192,780	16	4,177	116	116	0
\$ 900,000	- \$ 1,100,000	122	120,786	121,829	0	1,958	44	44	0
\$ 1,100,000	- \$ 1,600,000	151	200,278	198,998	27	2,849	66	66	0
\$ 1,600,000	- \$ 2,100,000	68	123,719	124,322	1,041	2,358	68	78	0
\$ 2,100,000	- \$ 2,600,000	32	74,925	76,488	169	820	19	19	0
\$ 2,600,000	- \$ 3,100,000	15	42,718	42,402	131	585	14	14	0
\$ 3,100,000	- \$ 3,600,000	8	26,672	26,658	0	305	7	7	0
\$ 3,600,000	- \$ 4,100,000	7	26,776	26,725	0	116	3	3	0
\$ 4,100,000	- \$ 5,100,000	6	25,655	35,001	0	250	6	6	0
\$ 5,100,000	- \$ 6,100,000	5	27,640	27,570	587	727	30	37	0
\$ 6,100,000	- \$10,100,000	5	38,251	38,472	0	30	1	1	0
\$10,100,000	-	5	159,276	159,354	1,508	1,430	68	80	0
Grand Total		9,636	\$2,819,007	\$2,513,464	\$5,356	\$385,627	\$9,311	\$9,321	\$0
Resident		9,474	2,758,386	2,457,308	5,320	380,313	9,188	9,198	0
Nonresident		162	60,622	56,156	36	5,314	123	123	0

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

NY Taxable Base = NY Gross Estate - Deductions + Taxable Gifts

** Tax on taxable base is prior to credits and nonresident allocation.

**Table 7. Taxable Estates: Components of Gross Estate by Gross Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Real Estate		Stocks and Bonds		Mortgages, Notes and Cash		Insurance	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than								
\$ 0 -	\$ 50,000	0	\$ 0	7	\$ 102	12	\$ 259	5	\$ 47
\$ 50,000 -	\$ 150,000	965	85,514	731	26,572	1,489	68,951	1,028	15,337
\$ 150,000 -	\$ 300,000	4,714	588,809	3,803	225,278	6,286	403,422	4,293	95,325
\$ 300,000 -	\$ 500,000	2,525	419,156	2,944	361,305	3,709	402,133	2,280	79,010
\$ 500,000 -	\$ 700,000	1,183	238,945	1,661	375,026	1,841	256,093	1,009	46,427
\$ 700,000 -	\$ 900,000	665	152,656	1,030	339,336	1,038	159,779	619	30,822
\$ 900,000 -	\$ 1,100,000	397	110,746	623	284,242	613	97,153	342	28,177
\$ 1,100,000 -	\$ 1,600,000	485	154,560	810	502,002	793	141,317	419	40,935
\$ 1,600,000 -	\$ 2,100,000	221	97,254	386	349,248	376	69,731	205	28,994
\$ 2,100,000 -	\$ 2,600,000	126	58,027	228	275,924	221	44,935	124	21,827
\$ 2,600,000 -	\$ 3,100,000	82	48,041	140	202,810	140	27,989	76	14,790
\$ 3,100,000 -	\$ 3,600,000	45	26,656	73	122,160	77	19,307	45	10,777
\$ 3,600,000 -	\$ 4,100,000	44	38,925	81	168,436	83	23,056	40	10,038
\$ 4,100,000 -	\$ 5,100,000	48	40,108	93	268,206	93	32,740	45	11,941
\$ 5,100,000 -	\$ 6,100,000	36	38,149	62	187,231	59	19,058	35	11,638
\$ 6,100,000 -	\$ 7,100,000	22	17,330	45	154,908	46	21,404	23	5,458
\$ 7,100,000 -	\$ 8,100,000	15	20,193	22	90,712	20	9,737	12	1,339
\$ 8,100,000 -	\$ 9,100,000	13	12,397	24	113,970	22	7,788	9	1,660
\$ 9,100,000 -	\$ 10,100,000	14	20,081	22	107,878	23	10,999	8	1,528
\$10,100,000 -		89	183,417	123	2,566,624	125	165,123	59	23,156
Grand Total		11,689	\$2,350,963	12,908	\$6,721,972	17,066	\$1,980,973	10,676	\$479,227
Resident		11,261	2,166,048	12,540	6,333,364	16,625	1,903,546	10,441	457,158
Nonresident		428	184,915	368	388,608	441	77,428	235	22,069

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* Due to confidentiality rules, this information could not be reported.

** NY Gross Estate = Sum of the Components

**Table 7. Taxable Estates: Components of Gross Estate by Gross Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Joint Property		Miscellaneous Property		Transfers		Powers of Appointment	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than								
\$ 0	- \$ 50,000	6	\$ 81	12	\$ 19	7	\$ 48	0	\$ 0
\$ 50,000	- \$ 150,000	847	40,877	1,319	10,826	151	10,146	8	545
\$ 150,000	- \$ 300,000	3,500	220,609	5,517	75,173	495	50,995	29	1,994
\$ 300,000	- \$ 500,000	2,140	231,909	3,274	86,058	270	48,009	21	2,801
\$ 500,000	- \$ 700,000	1,074	159,867	1,722	74,817	191	56,769	14	3,976
\$ 700,000	- \$ 900,000	631	106,333	1,007	56,946	127	44,562	13	3,132
\$ 900,000	- \$ 1,100,000	390	69,325	631	46,308	71	29,970	14	3,815
\$ 1,100,000	- \$ 1,600,000	539	121,258	837	95,334	149	86,663	27	9,794
\$ 1,600,000	- \$ 2,100,000	230	68,228	395	66,618	62	42,975	13	9,432
\$ 2,100,000	- \$ 2,600,000	149	49,468	237	52,253	46	44,079	10	8,524
\$ 2,600,000	- \$ 3,100,000	74	33,628	152	51,127	39	42,845	8	8,575
\$ 3,100,000	- \$ 3,600,000	48	18,607	83	35,704	22	36,666	6	4,709
\$ 3,600,000	- \$ 4,100,000	38	15,126	90	42,112	20	30,452	6	9,268
\$ 4,100,000	- \$ 5,100,000	53	26,987	100	46,743	16	22,567	3	4,304
\$ 5,100,000	- \$ 6,100,000	33	21,279	69	38,126	22	53,399	5	11,472
\$ 6,100,000	- \$ 7,100,000	28	18,112	47	48,467	15	41,846	4	7,345
\$ 7,100,000	- \$ 8,100,000	10	11,242	22	19,449	3	468	*	*
\$ 8,100,000	- \$ 9,100,000	9	1,836	24	40,133	8	17,048	4	3,358
\$ 9,100,000	- \$10,100,000	8	6,486	23	43,818	9	30,488	*	*
\$10,100,000	-	63	32,082	133	742,466	59	313,069	13	95,105
Grand Total		9,870	\$1,253,338	15,694	\$1,672,496	1,782	\$1,003,066	202	\$201,598
Resident		9,577	1,177,192	15,253	1,384,550	1,661	738,238	191	150,752
Nonresident		293	76,146	441	287,946	121	264,827	11	50,846

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* Due to confidentiality rules, this information could not be reported.

** NY Gross Estate = Sum of the Components

**Table 7. Taxable Estates: Components of Gross Estate by Gross Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Annuities		Schedule 1 Assets		Gross Estate** Total of All Assets	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0	- \$ 50,000	3	\$ 40	0	\$ 0	18	\$ 596
\$ 50,000	- \$ 150,000	219	7,972	10	(12)	1,997	266,728
\$ 150,000	- \$ 300,000	1,203	60,068	7	(278)	8,003	1,721,397
\$ 300,000	- \$ 500,000	943	81,357	9	100	4,424	1,711,838
\$ 500,000	- \$ 700,000	532	62,263	13	(2,336)	2,155	1,271,847
\$ 700,000	- \$ 900,000	340	49,015	6	20	1,195	942,600
\$ 900,000	- \$ 1,100,000	201	35,810	8	64	712	705,611
\$ 1,100,000	- \$ 1,600,000	276	58,251	21	762	924	1,210,876
\$ 1,600,000	- \$ 2,100,000	138	46,355	11	(36)	425	778,800
\$ 2,100,000	- \$ 2,600,000	83	31,894	8	(298)	252	586,633
\$ 2,600,000	- \$ 3,100,000	48	22,569	7	(167)	160	452,206
\$ 3,100,000	- \$ 3,600,000	26	13,657	6	(294)	87	287,949
\$ 3,600,000	- \$ 4,100,000	24	13,979	9	(1,571)	91	349,821
\$ 4,100,000	- \$ 5,100,000	35	13,329	5	(757)	102	466,165
\$ 5,100,000	- \$ 6,100,000	24	11,915	9	(539)	70	391,728
\$ 6,100,000	- \$ 7,100,000	16	9,128	5	(225)	49	323,773
\$ 7,100,000	- \$ 8,100,000	4	565	*	*	22	164,832
\$ 8,100,000	- \$ 9,100,000	5	6,157	5	(8)	24	204,338
\$ 9,100,000	- \$10,100,000	4	4,599	*	*	24	227,652
\$10,100,000	-	34	26,564	40	(18,655)	135	4,128,951
Grand Total		4,158	\$555,486	189	(\$24,776)	20,869	\$16,194,342
Resident		4,037	531,517	175	(16,806)	20,311	14,825,559
Nonresident		121	23,969	14	(7,970)	558	1,368,783

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* Due to confidentiality rules, this information could not be reported.

** NY Gross Estate = Sum of the Components

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**Table 8. Nontaxable Estates: Components of Gross Estate by Gross Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Real Estate		Stocks and Bonds		Mortgages, Notes and Cash		Insurance	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than								
\$ 0 -	\$ 50,000	258	\$ 6,731	127	\$ 1,934	437	\$ 6,894	288	\$ 1,744
\$ 50,000 -	\$ 150,000	1,897	136,127	1,214	31,617	2,658	84,156	2,193	29,954
\$ 150,000 -	\$ 300,000	696	78,002	954	47,306	1,311	62,885	1,497	51,011
\$ 300,000 -	\$ 500,000	313	48,654	705	66,242	757	58,126	848	53,791
\$ 500,000 -	\$ 700,000	134	23,302	329	51,824	338	33,531	363	38,034
\$ 700,000 -	\$ 900,000	73	17,993	154	33,592	167	19,077	169	20,709
\$ 900,000 -	\$ 1,100,000	35	10,904	80	23,675	84	11,407	89	19,976
\$ 1,100,000 -	\$ 1,600,000	46	15,565	120	49,393	102	16,826	102	25,860
\$ 1,600,000 -	\$ 2,100,000	22	12,730	60	41,927	47	7,302	49	15,699
\$ 2,100,000 -	\$ 2,600,000	7	3,702	26	23,308	25	8,344	21	7,692
\$ 2,600,000 -	\$ 3,100,000	6	5,423	12	16,433	11	920	8	1,595
\$ 3,100,000 -	\$ 3,600,000	4	5,809	6	9,363	7	703	3	110
\$ 3,600,000 -	\$ 4,100,000	5	5,368	6	9,876	5	1,520	3	1,450
\$ 4,100,000 -	\$ 5,100,000	*	*	5	10,640	5	636	3	715
\$ 5,100,000 -	\$ 6,100,000	*	*	*	*	3	598	5	472
\$ 6,100,000 -	\$10,100,000	3	3,308	4	20,367	4	318	3	365
\$10,100,000 -		3	4,108	*	*	4	3,957	3	941
Grand Total		3,508	\$380,548	3,808	\$466,904	5,965	\$317,199	5,647	\$270,120
Resident		3,414	368,661	3,760	455,869	5,900	311,402	5,597	267,461
Nonresident		94	11,887	48	11,036	65	5,797	50	2,659

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* Due to confidentiality rules, this information could not be reported.

** NY Gross Estate = Sum of the Components

**Table 8. Taxable Estates: Components of Gross Estate by Gross Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Joint Property		Miscellaneous Property		Transfers		Powers of Appointment	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than								
\$ 0	- \$ 50,000	222	\$ 4,167	362	\$ 1,319	12	\$ 166	0	\$ 0
\$ 50,000	- \$ 150,000	2,078	103,444	2,589	20,903	167	8,507	*	*
\$ 150,000	- \$ 300,000	1,907	211,111	1,610	30,107	73	5,460	3	88
\$ 300,000	- \$ 500,000	1,102	184,878	913	31,635	33	3,975	5	534
\$ 500,000	- \$ 700,000	459	104,094	386	20,745	16	3,552	3	290
\$ 700,000	- \$ 900,000	217	58,740	192	17,683	9	2,016	*	*
\$ 900,000	- \$ 1,100,000	108	29,524	100	7,487	4	979	*	*
\$ 1,100,000	- \$ 1,600,000	125	45,578	133	21,282	7	497	*	*
\$ 1,600,000	- \$ 2,100,000	55	21,864	59	11,484	6	1,785	*	*
\$ 2,100,000	- \$ 2,600,000	23	12,986	28	7,099	3	5,481	*	*
\$ 2,600,000	- \$ 3,100,000	9	10,347	14	3,919	*	*	0	0
\$ 3,100,000	- \$ 3,600,000	5	4,608	7	1,321	*	*	0	0
\$ 3,600,000	- \$ 4,100,000	5	1,928	6	4,692	0	0	0	0
\$ 4,100,000	- \$ 5,100,000	*	*	6	5,426	*	*	*	*
\$ 5,100,000	- \$ 6,100,000	*	*	5	7,499	*	*	0	0
\$ 6,100,000	- \$10,100,000	4	6,561	4	7,278	*	*	0	0
\$10,100,000	-	5	26,457	5	84,190	*	*	0	0
Grand Total		6,328	\$828,041	6,419	\$284,069	340	\$61,308	30	\$9,853
Resident		6,239	811,561	6,352	280,848	336	56,047	30	9,853
Nonresident		89	16,480	67	3,221	4	5,261	0	0

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* Due to confidentiality rules, this information could not be reported.

** NY Gross Estate = Sum of the Components

**Table 8. Nontaxable Estates: Components of Gross Estate by Gross Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Annuities		Schedule 1 Assets		Gross Estate** Total of All Assets	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0 -	\$ 50,000	18	\$ 286	6	(\$1,383)	684	\$ 21,860
\$ 50,000 -	\$ 150,000	396	10,196	*	*	4,100	425,075
\$ 150,000 -	\$ 300,000	608	28,489	0	0	2,396	514,458
\$ 300,000 -	\$ 500,000	427	39,976	0	0	1,259	487,812
\$ 500,000 -	\$ 700,000	218	34,163	0	0	527	309,534
\$ 700,000 -	\$ 900,000	111	23,466	*	*	246	193,572
\$ 900,000 -	\$ 1,100,000	54	16,417	*	*	122	120,786
\$ 1,100,000 -	\$ 1,600,000	64	23,234	*	*	151	200,278
\$ 1,600,000 -	\$ 2,100,000	33	10,885	*	*	68	123,719
\$ 2,100,000 -	\$ 2,600,000	15	4,617	*	*	32	74,925
\$ 2,600,000 -	\$ 3,100,000	3	826	*	*	15	42,718
\$ 3,100,000 -	\$ 3,600,000	4	1,513	*	*	8	26,672
\$ 3,600,000 -	\$ 4,100,000	4	1,941	0	0	7	26,776
\$ 4,100,000 -	\$ 5,100,000	*	*	0	0	6	25,655
\$ 5,100,000 -	\$ 6,100,000	3	2,570	*	*	5	27,640
\$ 6,100,000 -	\$10,100,000	0	0	0	0	5	38,251
\$10,100,000 -		*	*	*	*	5	159,276
Grand Total		1,961	\$202,803	16	(\$1,838)	9,636	\$2,819,007
Resident		1,935	197,619	14	(936)	9,474	2,758,386
Nonresident		26	5,184	2	(902)	162	60,622

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* Due to confidentiality rules, this information could not be reported.

** NY Gross Estate = Sum of the Components

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**Table 9. Taxable Estates: Components of Total Deductions by Gross Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Funeral and Administrative Expenses		Debts of Decedent		Losses During Administration	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0 -	\$ 50,000	18	\$ 169	11	\$ 18	0	\$ 0
\$ 50,000 -	\$ 150,000	1,978	19,685	1,195	3,257	33	128
\$ 150,000 -	\$ 300,000	7,951	114,977	5,383	40,456	203	1,391
\$ 300,000 -	\$ 500,000	4,392	87,229	3,129	39,134	106	614
\$ 500,000 -	\$ 700,000	2,130	54,410	1,601	26,404	70	1,114
\$ 700,000 -	\$ 900,000	1,180	49,147	934	19,990	35	890
\$ 900,000 -	\$ 1,100,000	705	36,942	579	21,654	32	752
\$ 1,100,000 -	\$ 1,600,000	907	59,749	758	31,171	48	1,995
\$ 1,600,000 -	\$ 2,100,000	419	36,931	354	21,923	16	934
\$ 2,100,000 -	\$ 2,600,000	248	26,054	218	15,453	15	540
\$ 2,600,000 -	\$ 3,100,000	159	24,670	141	15,970	11	2,578
\$ 3,100,000 -	\$ 3,600,000	86	14,111	79	9,857	5	662
\$ 3,600,000 -	\$ 4,100,000	91	17,855	80	11,239	5	633
\$ 4,100,000 -	\$ 5,100,000	100	26,200	98	12,376	*	*
\$ 5,100,000 -	\$ 6,100,000	67	16,665	60	15,551	*	*
\$ 6,100,000 -	\$ 7,100,000	49	13,497	42	11,226	*	*
\$ 7,100,000 -	\$ 8,100,000	22	7,658	21	6,397	0	0
\$ 8,100,000 -	\$ 9,100,000	24	10,246	23	2,142	*	*
\$ 9,100,000 -	\$10,100,000	24	12,988	19	4,935	*	*
\$10,100,000 -		131	124,835	130	101,036	7	3,084
Grand Total		20,681	\$754,018	14,855	\$410,188	591	\$15,750
Resident		20,146	712,892	14,422	371,176	549	10,527
Nonresident		535	41,126	433	39,012	42	5,223

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

*Due to confidentiality rules, this information could not be reported.

** Total Deductions = Sum of the Components

**Table 9. Taxable Estates: Components of Total Deductions by Gross Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Federal Tax Excess Retirement		Transfers to Surviving Spouse		Federal Adjustments to Marital Deduction	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0 -	\$ 50,000	0	\$ 0	*	*	0	\$ 0
\$ 50,000 -	\$ 150,000	0	0	*	*	*	*
\$ 150,000 -	\$ 300,000	4	(104)	302	\$ 16,261	3	(1)
\$ 300,000 -	\$ 500,000	*	*	448	56,833	*	*
\$ 500,000 -	\$ 700,000	*	*	397	72,143	*	*
\$ 700,000 -	\$ 900,000	*	*	317	94,789	4	8
\$ 900,000 -	\$ 1,100,000	*	*	236	100,407	4	(599)
\$ 1,100,000 -	\$ 1,600,000	0	0	355	230,835	11	(450)
\$ 1,600,000 -	\$ 2,100,000	*	*	186	195,131	*	*
\$ 2,100,000 -	\$ 2,600,000	0	0	129	191,012	3	(827)
\$ 2,600,000 -	\$ 3,100,000	7	(324)	63	99,464	0	0
\$ 3,100,000 -	\$ 3,600,000	3	(120)	43	88,090	*	*
\$ 3,600,000 -	\$ 4,100,000	*	*	37	95,138	*	*
\$ 4,100,000 -	\$ 5,100,000	3	(138)	43	125,451	*	*
\$ 5,100,000 -	\$ 6,100,000	*	*	40	163,777	0	0
\$ 6,100,000 -	\$ 7,100,000	*	*	24	112,756	*	*
\$ 7,100,000 -	\$ 8,100,000	*	*	9	50,026	0	0
\$ 8,100,000 -	\$ 9,100,000	*	*	8	44,385	0	0
\$ 9,100,000 -	\$10,100,000	0	0	10	62,212	0	0
\$10,100,000 -		*	*	70	1,131,112	3	(335)
Grand Total		27	(\$1,664)	2,743	\$2,930,440	45	(\$2,147)
Resident		27	(1,664)	2,577	2,586,798	41	(1,580)
Nonresident		0	0	166	343,641	4	(567)

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

*Due to confidentiality rules, this information could not be reported.

** Total Deductions = Sum of the Components

**Table 9. Taxable Estates: Components of Total Deductions by Gross Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Charitable Contributions		Federal Adjustment to Charitable Ded.		Total Deductions**	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0	- \$ 50,000	*	*	0	\$ 0	18	\$ 232
\$ 50,000	- \$ 150,000	*	*	*	*	1,983	24,013
\$ 150,000	- \$ 300,000	665	\$ 6,916	5	11	7,975	179,908
\$ 300,000	- \$ 500,000	552	15,170	9	481	4,411	199,738
\$ 500,000	- \$ 700,000	330	17,563	3	29	2,150	171,576
\$ 700,000	- \$ 900,000	211	17,389	*	*	1,195	182,202
\$ 900,000	- \$ 1,100,000	138	16,404	*	*	712	175,590
\$ 1,100,000	- \$ 1,600,000	233	37,065	3	184	923	360,549
\$ 1,600,000	- \$ 2,100,000	104	20,345	4	685	425	275,670
\$ 2,100,000	- \$ 2,600,000	70	23,470	0	0	252	255,702
\$ 2,600,000	- \$ 3,100,000	39	11,720	0	0	160	154,077
\$ 3,100,000	- \$ 3,600,000	20	9,890	*	*	87	122,545
\$ 3,600,000	- \$ 4,100,000	33	13,023	0	0	91	137,636
\$ 4,100,000	- \$ 5,100,000	33	35,122	0	0	102	199,185
\$ 5,100,000	- \$ 6,100,000	26	18,388	0	0	69	214,369
\$ 6,100,000	- \$ 7,100,000	19	17,414	0	0	49	154,808
\$ 7,100,000	- \$ 8,100,000	13	12,811	*	*	22	76,849
\$ 8,100,000	- \$ 9,100,000	13	10,212	0	0	24	66,900
\$ 9,100,000	- \$10,100,000	10	12,904	*	*	24	93,171
\$10,100,000	-	81	956,172	*	*	135	2,315,956
Grand Total		2,689	\$1,252,351	30	\$1,743	20,807	\$5,360,677
Resident		2,599	1,073,714	30	1,743	20,261	4,753,605
Nonresident		90	178,636	0	0	546	607,072

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

*Due to confidentiality rules, this information could not be reported.

** Total Deductions = Sum of the Components

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**Table 10. Nontaxable Estates: Components of Total Deductions by Gross Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Funeral and Administrative Expenses		Debts of Decedent		Losses During Administration	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0 -	\$ 50,000	519	\$ 3,113	263	\$ 3,673	13	\$ 40
\$ 50,000 -	\$ 150,000	3,598	33,110	1,974	26,003	72	650
\$ 150,000 -	\$ 300,000	2,038	21,437	948	39,671	25	302
\$ 300,000 -	\$ 500,000	1,040	13,052	497	19,132	8	330
\$ 500,000 -	\$ 700,000	454	6,818	234	16,312	10	1,111
\$ 700,000 -	\$ 900,000	219	3,621	124	8,557	8	590
\$ 900,000 -	\$ 1,100,000	109	2,348	64	6,773	6	1,096
\$ 1,100,000 -	\$ 1,600,000	138	4,092	95	9,608	10	781
\$ 1,600,000 -	\$ 2,100,000	61	2,053	43	10,414	4	960
\$ 2,100,000 -	\$ 2,600,000	30	1,454	24	7,373	0	0
\$ 2,600,000 -	\$ 3,100,000	13	1,158	12	4,737	*	*
\$ 3,100,000 -	\$ 3,600,000	8	76	6	889	0	0
\$ 3,600,000 -	\$ 4,100,000	3	355	*	*	*	*
\$ 4,100,000 -	\$ 5,100,000	5	450	5	14,472	0	0
\$ 5,100,000 -	\$ 6,100,000	4	122	4	83	0	0
\$ 6,100,000 -	\$10,100,000	5	330	*	*	0	0
\$10,100,000 -		4	413	4	9,866	*	*
Grand Total		8,248	\$94,002	4,304	\$180,266	158	\$9,831
Resident		8,139	92,487	4,251	174,996	154	9,807
Nonresident		109	1,516	53	5,270	4	24

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

*Due to confidentiality rules, this information could not be reported.

** Total Deductions = Sum of the Components

**Table 10. Nontaxable Estates: Components of Total Deductions by Gross Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Federal Tax Excess Retirement		Transfers to Surviving Spouse		Federal Adjustments to Marital Deduction	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0 -	\$ 50,000	0	\$ 0	85	\$ 2,697	*	*
\$ 50,000 -	\$ 150,000	*	*	1,099	106,400	*	*
\$ 150,000 -	\$ 300,000	*	*	1,988	388,267	13	\$1,770
\$ 300,000 -	\$ 500,000	*	*	1,137	414,497	5	1,561
\$ 500,000 -	\$ 700,000	0	0	477	263,420	6	403
\$ 700,000 -	\$ 900,000	0	0	227	168,131	*	*
\$ 900,000 -	\$ 1,100,000	0	0	110	102,617	3	950
\$ 1,100,000 -	\$ 1,600,000	*	*	131	161,350	4	2,144
\$ 1,600,000 -	\$ 2,100,000	0	0	60	99,906	0	0
\$ 2,100,000 -	\$ 2,600,000	0	0	25	53,481	0	0
\$ 2,600,000 -	\$ 3,100,000	0	0	11	28,988	*	*
\$ 3,100,000 -	\$ 3,600,000	0	0	7	21,797	0	0
\$ 3,600,000 -	\$ 4,100,000	0	0	5	18,338	*	*
\$ 4,100,000 -	\$ 5,100,000	0	0	*	*	*	*
\$ 5,100,000 -	\$ 6,100,000	0	0	5	26,688	*	*
\$ 6,100,000 -	\$10,100,000	0	0	*	*	0	0
\$10,100,000 -		0	0	5	110,481	0	0
Grand Total		3	(\$49)	5,378	\$2,003,575	37	\$7,711
Resident		3	(49)	5,282	1,955,941	*	*
Nonresident		0	0	96	47,634	*	*

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

*Due to confidentiality rules, this information could not be reported.

** Total Deductions = Sum of the Components

**Table 10. Nontaxable Estates: Components of Total Deductions by Gross Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Charitable Contributions		Federal Adjustment to Charitable Ded.		Total Deductions**	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0 -	\$ 50,000	26	\$ 137	*	*	557	\$ 9,710
\$ 50,000 -	\$ 150,000	225	5,849	*	*	3,881	172,143
\$ 150,000 -	\$ 300,000	187	22,015	*	*	2,396	473,866
\$ 300,000 -	\$ 500,000	113	28,037	*	*	1,258	476,970
\$ 500,000 -	\$ 700,000	58	22,112	0	\$ 0	527	310,176
\$ 700,000 -	\$ 900,000	22	11,194	*	*	246	192,780
\$ 900,000 -	\$ 1,100,000	15	8,045	0	0	122	121,829
\$ 1,100,000 -	\$ 1,600,000	19	19,585	*	*	151	198,998
\$ 1,600,000 -	\$ 2,100,000	7	10,989	0	0	68	124,322
\$ 2,100,000 -	\$ 2,600,000	7	14,179	0	0	32	76,488
\$ 2,600,000 -	\$ 3,100,000	5	7,496	0	0	15	42,402
\$ 3,100,000 -	\$ 3,600,000	4	3,895	0	0	8	26,658
\$ 3,600,000 -	\$ 4,100,000	*	*	0	0	7	26,725
\$ 4,100,000 -	\$ 5,100,000	4	12,037	0	0	6	35,001
\$ 5,100,000 -	\$ 6,100,000	*	*	0	0	5	27,570
\$ 6,100,000 -	\$ 10,100,000	*	*	0	0	5	38,472
\$10,100,000 -		*	*	0	0	5	159,354
Grand Total		697	\$216,032	6	\$2,095	9,289	\$2,513,464
Resident		692	214,402	6	2,095	9,150	2,457,308
Nonresident		5	1,629	0	0	139	56,156

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

*Due to confidentiality rules, this information could not be reported.

** Total Deductions = Sum of the Components

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Table 11. Taxable Estates: Components of Total Credits by Net Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Gift Tax Payable on Post 1982 Gifts		Unified Credit		Agricultural Exemption Credit		Credit on Prior Transfers	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than								
\$ 0	- \$ 50,000	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
\$ 50,000	- \$ 150,000	123	10	3,524	7,614	*	*	10	5
\$ 150,000	- \$ 300,000	262	290	7,929	5,101	*	*	36	105
\$ 300,000	- \$ 500,000	159	507	4,126	2,063	*	*	46	213
\$ 500,000	- \$ 700,000	163	1,070	2,757	1,379	3	13	39	381
\$ 700,000	- \$ 900,000	46	283	800	400	*	*	34	482
\$ 900,000	- \$ 1,100,000	31	184	446	223	*	*	10	169
\$ 1,100,000	- \$ 1,600,000	54	546	516	258	*	*	29	408
\$ 1,600,000	- \$ 2,100,000	24	222	233	117	*	*	12	173
\$ 2,100,000	- \$ 2,600,000	14	214	141	71	*	*	13	128
\$ 2,600,000	- \$ 3,100,000	24	383	87	44	0	0	3	87
\$ 3,100,000	- \$ 3,600,000	16	281	63	32	0	0	*	*
\$ 3,600,000	- \$ 4,100,000	8	222	42	21	0	0	4	443
\$ 4,100,000	- \$ 5,100,000	17	800	47	24	0	0	*	*
\$ 5,100,000	- \$ 6,100,000	8	255	33	17	*	*	*	*
\$ 6,100,000	- \$ 7,100,000	4	90	19	10	*	*	*	*
\$ 7,100,000	- \$ 8,100,000	7	944	22	11	0	0	0	0
\$ 8,100,000	- \$ 9,100,000	6	859	18	9	0	0	0	0
\$ 9,100,000	- \$10,100,000	8	622	14	7	*	*	*	*
\$10,100,000	-	23	2,759	52	26	0	0	3	495
Grand Total		997	\$10,537	20,869	\$17,423	25	\$44	246	\$3,405
Resident		952	10,460	20,311	17,062	*	*	237	3,362
Nonresident		45	77	558	361	*	*	9	43

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* Due to confidentiality rules, this information could not be reported.

** Since liability is determined from net estate and credits are directly applicable to liability, we deemed to classify credits by net estate.

Table 11. Taxable Estates: Components of Total Credits by Net Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Pre-1983 Gift Tax Credit		Closely Held Business Credit		Total Credits	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0 -	\$ 50,000	0	\$ 0	0	\$0	0	\$ 0
\$ 50,000 -	\$ 150,000	*	*	0	0	3,524	7,630
\$ 150,000 -	\$ 300,000	*	*	0	0	7,929	5,509
\$ 300,000 -	\$ 500,000	*	*	0	0	4,126	2,799
\$ 500,000 -	\$ 700,000	0	0	0	0	2,757	2,842
\$ 700,000 -	\$ 900,000	*	*	0	0	800	1,171
\$ 900,000 -	\$ 1,100,000	*	*	0	0	446	576
\$ 1,100,000 -	\$ 1,600,000	*	*	0	0	516	1,215
\$ 1,600,000 -	\$ 2,100,000	*	*	0	0	233	511
\$ 2,100,000 -	\$ 2,600,000	*	*	0	0	141	412
\$ 2,600,000 -	\$ 3,100,000	3	2	0	0	87	515
\$ 3,100,000 -	\$ 3,600,000	*	*	0	0	63	377
\$ 3,600,000 -	\$ 4,100,000	0	0	0	0	42	686
\$ 4,100,000 -	\$ 5,100,000	*	*	0	0	47	877
\$ 5,100,000 -	\$ 6,100,000	0	0	0	0	33	397
\$ 6,100,000 -	\$ 7,100,000	0	0	0	0	19	162
\$ 7,100,000 -	\$ 8,100,000	0	0	0	0	22	955
\$ 8,100,000 -	\$ 9,100,000	0	0	0	0	18	868
\$ 9,100,000 -	\$10,100,000	0	0	0	0	14	642
\$10,100,000 -		0	0	0	0	52	3,279
Grand Total		10	\$11	0	\$0	20,869	\$31,421
Resident		10	11	0	0	20,311	30,940
Nonresident		0	0	0	0	558	481

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* Due to confidentiality rules, this information could not be reported.

** Since liability is determined from net estate and credits are directly applicable to liability, we deemed to classify credits by net estate.

Table 12. Nontaxable Estates: Components of Total Credits by Net Estate Class
(Dollar Data in Thousands)**

Gross Estate Class		Gift Tax Payable on Post 1982 Gifts		Unified Credit		Agricultural Exemption Credit		Credit on Prior Transfers	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than								
\$ 0	- \$ 50,000	4	\$ 9	1,928	\$ 906	0	\$0	0	\$ 0
\$ 50,000	- \$150,000	8	3	3,795	7,952	0	0	11	29
\$150,000	- \$300,000	4	33	17	11	0	0	9	51
\$300,000	- \$500,000	3	49	8	4	0	0	3	40
\$ 500,000	-	5	146	7	4	0	0	3	84
Grand Total		24	\$241	5,755	\$8,876	0	\$0	26	\$204
Resident		24	241	5,664	8,753	0	0	26	204
Nonresident		0	0	91	123	0	0	0	0

Gross Estate Class		Pre-1983 Gift Tax Credit		Closely Held Business Credit		Total Credits	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0	- \$ 50,000	0	\$0	0	\$0	1,930	\$ 916
\$ 50,000	- \$150,000	0	0	0	0	3,795	7,984
\$150,000	- \$300,000	0	0	0	0	17	95
\$300,000	- \$500,000	0	0	0	0	8	93
\$500,000	-	0	0	0	0	7	233
Grand Total		0	\$0	0	\$0	5,757	\$9,321
Resident		0	0	0	0	5,666	9,198
Nonresident		0	0	0	0	91	123

Detailed figures do not necessarily add to totals due to rounding and various processing factors.

* Due to confidentiality rules, this information could not be reported.

** Since liability is determined from net estate and credits are directly applicable to liability, we deemed to classify credits by net estate.

Appendix A: Glossary of Key Terms

Adjusted Gross Estate	The federal gross estate after certain minor additions and subtractions. It includes assets without a situs in New York.
Processed Return	A Form ET-90 which the Tax Department has processed and to which it has made minor adjustments, usually to correct math and entry errors. In nearly all cases, the computed liability is final. However, a small portion of processed returns might eventually be subject to audit.
Form ET-90	The basic estate tax return, with supporting schedules, used by estates of decedents who died after May 25, 1990.
Gross Estate	Federal gross estate minus real and tangible personal property having an actual situs outside New York, plus/minus certain other minor modifications.
Minimum Tax	The tax computed using the federal credit for state death taxes. If it exceeds otherwise-computed tax, it becomes the estate's tax liability.
Net Estate	Taxable estate plus adjusted taxable gifts. This is also known as the preliminary tentative tax base, to which the tax rate schedule is applied.
Nonresident Estate	The estate of a decedent who at death was not a resident of New York.
Resident Estate	The estate of a decedent who at death was a resident of New York. Residency is determined by domicile.
Surviving Spouse	Where the decedent has a surviving spouse, all transfers to the spouse are exempt from tax.

Taxable Base

The sum of the adjusted taxable estate plus adjusted taxable gifts. Taxable base is used to determine tax with the tax rate schedule. However, the result, after subtracting the unified credit does not equal tax before credits, because it is then multiplied by the ratio of New York gross estate to New York adjusted gross estate to ensure that non-New York assets are not taxed.

Unified Credit

A credit which offsets tax dollar for dollar and creates an exemption level below which no tax is due. It decreases dollar for dollar with tax liability to a \$500 minimum.

Appendix B: New York State Estate Tax Return ET-90



New York State Estate Tax Return For estates of decedents who died after May 25, 1990

For office use only

Decedent's last name, First, Middle initial, Social security number, Address of decedent at time of death, Date of death, City, village or post office, State, ZIP code, County of residence, On the date of death, decedent was a: Resident of New York State, Nonresident of New York State

Executor - If you are submitting Letters Testamentary or Letters of Administration with this form, indicate in this box the type of letters. Enter L if regular, LL if limited letters. If you are not submitting letters with this form, enter N.

Attorney's last name, First, Middle initial, Check box if POA is attached, Executor's last name, First, Middle initial, In care of (firm's name), Address of attorney, City, village or post office, State, ZIP code, Social security number of attorney, Telephone number, Address of executor, City, village or post office, State, ZIP code, Social security number of executor, Telephone number

Waivers are requested Attach Form(s) ET-99, Reliance of lion are requested Attach Form(s) ET-117, Total fee attached

If a proceeding for probate or administration has commenced in a Surrogate's Court in New York State, enter county, Was a copy of this return filed with the Surrogate's Court? Yes No

Federal estate tax return required Yes No, Federal gross estate, Federal taxable estate

Table with 22 rows for Tax Computation. Columns include line numbers, descriptions (e.g., New York adjusted gross estate, Total New York allowable deductions), and numerical values.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

Signature of executor, Date, Signature of coexecutor, Date, Signature of preparer other than executor, Date, Address of preparer, City, State, ZIP code

Recapitulation (Attach federal Form 706 if applicable)

Do you, the executor, elect alternate valuation in accordance with section 954(b) of the Tax Law? Yes No

Gross assets <small>(see instructions)</small>	Value at Date of Death	or	Alternate Value
23 Schedule A — Real Estate	23		
24 Schedule B — Stocks and Bonds	24		
25 Schedule C — Mortgages, Notes, Cash and Bank Deposits	25		
26 Schedule D — Insurance on the Decedent's Life	26		
27 Schedule E — Jointly Owned Property	27		
28 Schedule F — Other Miscellaneous Property	28		
29 Schedule G — Transfers During Decedent's Life	29		
30 Schedule H — Powers of Appointment	30		
31 Schedule I — Annuities	31		
32 Total <small>(add lines 23 through 31)</small>	32		
33 * Enter the net amount of additions (or subtractions) from page 3, line 69	33		
34 New York adjusted gross estate <small>(line 32 and add or subtract line 33; enter here and on page 1, line 1)</small>	34		

Computations

35 For resident decedent <small>(enter amount from page 3, line 70)</small>	35		
36a New York gross estate for resident decedent <small>(subtract line 35 from line 34)</small>	36a		
36b New York gross estate for nonresident decedent <small>(enter amount from page 3, line 71)</small>	36b		
37 Divide line 36a or 36b by line 34 <small>(carry the decimal to four places; cannot be more than 1.0)</small>	37		

Deductions (see instructions) **Note:** To claim a deduction for principal residence, complete Schedule 5 on page 4.

38 Schedule J — Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims	38		
39 Schedule K — Debts of Decedent, Including Mortgages and Liens	39		
40 Schedule L — Net Losses During Administration	40		
41 Add lines 38, 39 and 40	41		
42 * Federal estate tax on excess retirement accumulations <small>(section 4980A(d) of the IRC)</small> , if any	42		
43 Subtract line 42 from line 41	43		
44 Enter the amount from Form E-1-90.4, Schedule M, line 8 or from federal Form 706, page 3, Recapitulation Schedule, line 18	44		
45 * Enter amount, if any, from page 4, line 72	45		
46 New York bequests to surviving spouse <small>(line 44 and add or subtract line 45)</small>	46		
47 Enter the amount from Form ET-90.4, Schedule N, line 14 or from federal Form 706, page 3, Recapitulation Schedule, line 19	47		
48 * Enter amount, if any, from page 4, line 73	48		
49 New York charitable deduction <small>(add lines 47 and 48)</small>	49		
50 Deduction for principal residence <small>(from line 74)</small>	50		
51 Total New York allowable deductions <small>(add lines 43, 46, 49 and 50; also enter on page 1, line 2)</small>	51		

* For use only when a federal estate tax return, Form 706, is attached.

52 Decedent's business or occupation	Occupation code
	<small>(from Table C in instructions)</small>

Marital status of decedent at the time of death:

<input type="checkbox"/> Single <input type="checkbox"/> Legally separated <input type="checkbox"/> Divorced - date divorce decree became final <input style="width: 100px;" type="text"/>		
<input type="checkbox"/> Widow or widower	Name of deceased spouse	
	Social security number of deceased spouse	Date of death of deceased spouse
<input type="checkbox"/> Married	Name of surviving spouse	
	Social security number of surviving spouse	Amount distributed

Election of Marital Deduction for Noncitizen Spouse — If the surviving spouse is not a citizen of the United States and a marital deduction is elected for New York estate tax purposes, both the executor and the surviving spouse must signify by signing below:

Executor	Date	Surviving spouse	Date
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Mail your return to: NYS ESTATE TAX, PROCESSING CENTER, P O BOX 5556, NEW YORK NY 10087-5556.

Check the Yes or No box for each question

- | | Yes | No |
|--|--------------------------|--------------------------|
| 53 Do you elect a marital deduction for qualified terminable interest property under section 955(c) (QTIP)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 54 Do you elect the special use valuation in accordance with section 954-a of the Tax Law? | <input type="checkbox"/> | <input type="checkbox"/> |
| 55 Do you elect to pay the tax in installments as described in IRC section 6166 (NY 997)? If Yes, attach Form ET-415 in duplicate | <input type="checkbox"/> | <input type="checkbox"/> |
| 56 Did the decedent, at the time of death, own any interest in a partnership or unincorporated business; own stock in an inactive or closely held business; or have an interest in any commercial property or incorporated business? | <input type="checkbox"/> | <input type="checkbox"/> |
| 57 Does the gross estate contain any IRC section 2044 property? | <input type="checkbox"/> | <input type="checkbox"/> |
| 58 Was there any insurance on the decedent's life, or were there any annuities or lump sum distributions that are not included on the return as part of the gross estate? | <input type="checkbox"/> | <input type="checkbox"/> |
| 59 Was the decedent a party to litigation within three years preceding death, or is there any pending or contemplated cause of action relative to decedent's death? | <input type="checkbox"/> | <input type="checkbox"/> |
| 60 Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime or any trusts not created by the decedent under which the decedent possessed any power, beneficial interest or trusteeship? | <input type="checkbox"/> | <input type="checkbox"/> |
| 61 Are there any assets wholly or partially excluded from the gross estate other than jointly-held assets with the surviving spouse? | <input type="checkbox"/> | <input type="checkbox"/> |
| 62 Did the decedent at the time of death own any artwork, stamp collections, coin collections or other collections? | <input type="checkbox"/> | <input type="checkbox"/> |

Schedule 1 - Adjustments to Federal Gross Estate	Additions		Subtractions	
63 Property subject to a limited power of appointment created before September 1, 1930, includable in the New York estate under section 957 of the Tax Law	63			
64 Federal gift tax, if any, included on Schedule G of federal Form 706			64	
65 New York State gift tax, if any, paid by decedent or decedent's estate for gifts made by decedent or spouse within three years of decedent's death	65			
66 Enter the full value of property included in the federal gross estate under the provisions of section 2044 of the Internal Revenue Code (QTIP)			66	
67 Enter the full value of property includable in the New York gross estate under the provisions of section 954(a)(4) and (5) of the Tax Law	67			
68 Totals (add lines 63, 65 and 67 in Additions column and add lines 64 and 66 in Subtractions column)	68			
69 Net difference - plus or minus (enter here and on page 2, line 33)	69			

Schedule 2 - Adjustment to Determine the New York Gross Estate of a Resident or Nonresident Decedent

For a resident decedent: List each item of real and tangible personal property located **outside** New York State, indicating the item number and the schedule on which it is listed (do not include bank accounts or other intangible assets located outside New York State). Attach additional sheets if necessary.

70 Total value of property located outside New York State (listed above) for a resident decedent
 (enter here and on page 2, line 35)

70		
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For a nonresident decedent: List each item of real and tangible personal property located **in** New York State, indicating the item number and the schedule on which it is listed (do not include bank accounts or other intangible assets located in or outside New York State). Attach additional sheets if necessary.

71 Total value of property located in New York State listed above for a nonresident decedent
 (enter here and on page 2, line 36b)

71		
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Schedule 3 - Adjustment to Federal Marital Deduction

If an addition to, or deduction from, the federal marital deduction is required:

List the property and indicate the federal schedule(s) on which it is listed. Also, indicate the amount of the adjustment (*see instructions*).

Note: If you are making adjustments to claim the marital deduction for a surviving spouse who is not a citizen of the United States, both the executor and the surviving spouse must sign in the space provided in item 52 on the bottom of page 2.

72 Total value of property listed on this schedule (*if negative amount, enter minus; enter here and on page 2, line 45*) . . . 72

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Schedule 4 - Additions to Federal Deduction for Charitable, Public and Similar Gifts and Bequests

List property passing under a limited power of appointment created before September 1, 1930, that passes or has passed to a qualified charitable organization, if such property is included in the amount on line 63, page 3 (*Tax Law, section 957(c)*).

73 Total value of property listed on this schedule (*enter here and on page 2, line 48*) 73

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Schedule 5 - Deduction for Principal Residence (for estates of decedents who died on or after June 8, 1995)

a. Value of principal residence as reported on Schedule A, B, E (Part II only) or G	a		
b. Mortgages and other deductions specifically attributable to principal residence as reported on Schedules J, K, M and N:			
Administration expenses (<i>from Schedule J</i>)			
Debts of decedent (<i>from Schedule K</i>)			
Bequests to spouse (marital deduction) (<i>from Schedule M</i>)			
Charitable bequests (<i>from Schedule N or federal Schedule O</i>)			
Total deductions (<i>add items above</i>)	b		
c. Net value of principal residence (<i>subtract line b from line a</i>)	c		
d. Maximum allowable deduction	d	250,000	00
74 Deduction for principal residence (<i>enter the lesser of line c or line d; enter here and on line 50</i>)	74		

See Instructions regarding your obligation to file a copy of this return with the Surrogate's Court.

**Supplemental Table A.
Resident Taxable Estates
With Non-New York Property:
Allocation by Gross Estate
Class*
(Dollar Data in Thousands)**

Gross Estate Class		Number of Estates	(Total Assets) NY Gross Estate	Allocated NY Gross Estate**	NY Allocation (Percent)***
Greater Than	Less Than				
\$ 0	- \$ 50,000	0	\$ 0	\$ 0	
\$ 50,000	- \$ 150,000	40	5,429	4,327	80
\$ 150,000	- \$ 300,000	253	57,468	46,532	81
\$ 300,000	- \$ 500,000	236	93,831	79,593	85
\$ 500,000	- \$ 700,000	168	99,770	86,775	87
\$ 700,000	- \$ 900,000	103	81,911	70,968	87
\$ 900,000	- \$ 1,100,000	81	80,952	71,279	88
\$ 1,100,000	- \$ 1,600,000	118	156,051	139,929	90
\$ 1,600,000	- \$ 2,100,000	60	109,377	95,513	87
\$ 2,100,000	- \$ 2,600,000	48	110,973	102,414	92
\$ 2,600,000	- \$ 3,100,000	23	65,196	60,641	93
\$ 3,100,000	- \$ 3,600,000	10	32,417	30,600	94
\$ 3,600,000	- \$ 4,100,000	18	69,327	60,824	88
\$ 4,100,000	- \$ 5,100,000	21	95,041	88,989	94
\$ 5,100,000	- \$ 6,100,000	19	107,281	102,778	96
\$ 6,100,000	- \$ 7,100,000	13	85,453	80,637	94
\$ 7,100,000	- \$ 8,100,000	4	30,575	28,902	95
\$ 8,100,000	- \$ 9,100,000	8	67,974	62,272	92
\$ 9,100,000	- \$10,100,000	6	55,875	50,327	90
\$10,100,000	-	37	1,869,583	1,816,371	97
Grand Total		1,266	\$3,274,483	\$3,079,672	94

* Estate tax returns processed during the 1995 fiscal year.

** ET-90 line 36a

*** ET-90 line 37

Source: NYS Department of Taxation and Finance, Office of Tax Policy Analysis.

Supplemental Table B. Non-Resident Taxable Estates With New York Property: Allocation by Gross Estate Class* (Dollar Data in Thousands)

Gross Estate Class		Number of Estates	(Total Assets) NY Gross Estate	Allocated NY Gross Estate**	NY Allocation (Percent)***
Greater Than	Less Than				
\$ 0	- \$ 50,000	0	\$ 0	\$ 0	
\$ 50,000	- \$ 150,000	24	3,213	2,298	72
\$ 150,000	- \$ 300,000	95	21,724	13,254	61
\$ 300,000	- \$ 500,000	60	24,126	10,566	44
\$ 500,000	- \$ 700,000	72	43,118	15,125	35
\$ 700,000	- \$ 900,000	63	50,090	15,693	31
\$ 900,000	- \$ 1,100,000	45	44,275	9,655	22
\$ 1,100,000	- \$ 1,600,000	65	85,878	21,555	25
\$ 1,600,000	- \$ 2,100,000	30	56,450	11,309	20
\$ 2,100,000	- \$ 2,600,000	18	42,913	7,259	17
\$ 2,600,000	- \$ 3,100,000	22	61,355	10,708	17
\$ 3,100,000	- \$ 3,600,000	7	22,857	1,742	8
\$ 3,600,000	- \$ 4,100,000	3	11,382	300	3
\$ 4,100,000	- \$ 5,100,000	8	36,961	1,644	4
\$ 5,100,000	- \$ 6,100,000	8	44,589	4,553	10
\$ 6,100,000	- \$ 7,100,000	4	27,493	3,241	12
\$ 7,100,000	- \$ 8,100,000	3	21,756	7,799	36
\$ 8,100,000	- \$10,100,000	4	37,311	1,628	4
\$10,100,000	-	27	733,291	28,694	4
Grand Total		558	\$1,368,783	\$167,023	12

* Estate tax returns processed during the 1995 fiscal year.

** ET-90 line 36b

*** ET-90 line 37

Source: NYS Department of Taxation and Finance, Office of Tax Policy Analysis.