



# **New York State Estate Tax SFY 1998-99**

*Analysis of Tax Returns*

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# Contents

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Introduction		1
	Description of Tax	1
	1997 Estate & Gift Tax Reduction Program	3
	Description of Data in This Study	4
	Tables Contained in This Study	5
Tables	<b>Table 1:</b> Summary Statistics for All Estates - Assets, Deductions, Credits, Tax Liability	6
	<b>Table 2:</b> All Estates - Major Items by Year of Death and Residence	7
	<b>Table 3:</b> All Estates - Major Items by County of Residence and Taxable Status (Taxable and Nontaxable)	8
	<b>Table 4:</b> All Estates - Major Items by Tax Liability	10
	<b>Table 4A:</b> Estates With Surviving Spouse - Major Items by Tax Liability	11
	<b>Table 4B:</b> Estates Without Surviving Spouse - Major Items by Tax Liability	12
	<b>Table 5:</b> All Taxable Estates - Major Items by Gross Estate Class	13
	<b>Table 5A:</b> Resident Taxable Estates - Major Items by Gross Estate Class	14
	<b>Table 5B:</b> Nonresident Taxable Estates - Major Items by Gross Estate Class	15
	<b>Table 6:</b> Nontaxable Estates - Major Items by Gross Estate Class	16
	<b>Table 7:</b> Taxable Estates - Components of Gross Estate by Gross Estate Class	17
	<b>Table 8:</b> Nontaxable Estates - Components of Gross Estate by Gross Estate Class	20
	<b>Table 9:</b> Taxable Estates - Components of Total Deductions by Gross Estate Class	23
	<b>Table 10:</b> Nontaxable Estates - Components of Total Deductions by Gross Estate Class	25
	<b>Table 11:</b> Taxable Estates - Components of Total Credits by Net Estate Class	27

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<b>Table 12:</b> Nontaxable Estates - Components of Total Credits by Net Estate Class	28
<b>Table 13A:</b> Resident Taxable Estates With Non-New York Property Distributed by Gross Estate Class	29
<b>Table 13B:</b> Nonresident Taxable Estates With New York Property Distributed by Gross Estate Class	30

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<b>Appendixes</b>		
<a href="#">Appendix A:</a> Glossary of Key Terms		A-1
<a href="#">Appendix B:</a> Form ET-90: New York State Tax Return		B-1
<a href="#">Appendix C:</a> Tax Rate Schedule		C-1

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# Introduction

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This report provides a statistical profile of estate tax returns processed by the Department of Taxation and Finance between April 1, 1998 and March 31, 1999. During this period, the Department processed 30,136 Form ET-90 returns, 20,760 of which had a total tax liability of over \$770.1 million, and 9,376 of which had no tax liability. 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.

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## Description of Tax

The following discussion relates to the tax in effect during SFY 1998-99, the period which the statistics in this report cover. As described on page 3, the tax was dramatically revised effective for estates of decedents dying on or after February 1, 2000.

During New York SFY 1998-99, New York imposed a unified estate and gift tax that, for the most part, conformed to the federal unified estate and gift tax. Where conformity applies, references are to the Internal Revenue Code as amended through July 22, 1998. However, most of the estates contained in this study incorporate conformity to the Code as of August 5, 1997.

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.

New York taxes the estate, plus the sum of all taxable gifts, and allows a credit for previous gift tax paid. This credit ensures that no double

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taxation occurs. The unified system effectively imposes a greater amount of total tax on two estates of the same size in cases where one estate has a higher amount 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 New York State estate tax return, Form ET-90. Appendix B contains a copy of this form. The computation of estate tax begins with federal gross estate, which includes both New York assets and nontaxable, non-New York assets. 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 applies for up to \$250,000 of equity in the decedent's principal residence.

After computing the taxable New York estate, 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. Appendix C contains the full tax rate schedule.

For estates of decedents dying before October 1, 1998, 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,

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- 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, minimizes the estate's federal tax.

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.

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## 1997 Estate & Gift Tax Reduction Program

A landmark estate tax reduction program was enacted as part of the State's 1997-98 budget legislation, Chapter 389 of the Laws of 1997. As a first step, the unified credit increased to a maximum of \$10,000 for estates of decedents dying on or after October 1, 1998, increasing the exemption equivalent from \$115,000 to \$300,000. In addition, the period in which estates must pay 90 percent of tax without incurring underpayment interest was extended from six to seven months.

These changes generally did not affect any of the estate tax returns included in this study, because the vast majority of associated tax returns were filed after the end of the 1998-99 State fiscal year.

When the legislation became fully effective on February 1, 2000, it reduced the estate tax to what is commonly termed a "pickup" or "sop" tax equal to the maximum federal credit for state death taxes. This is the minimum death tax which states can impose because a lower tax would cause the estate to incur a higher federal estate tax liability. A state minimum death tax applies in 35 other states as of January 1, 2000.

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The pickup tax reduces estate tax liabilities by an average of approximately 40 percent, and eliminates tax for over 80 percent of estates subject to tax prior to the law change.

In addition, effective January 1, 2000, the legislation repealed the gift tax, which only four other states imposed as of January 1, 2000.

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## Description of Data in This Study

The information in this study comes from all estate tax returns which the Department processed during the 1998-99 New York State fiscal year. When processing returns, the Tax Department corrects math errors and other obvious mistakes. The study does include some returns that will eventually be adjusted, either upon audit or due to additional verification procedures used by the Department. However, only a small percentage of processed returns will 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, over 5 percent of all returns relate to decedents who died before 1996. Therefore, 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, 1998 and March 31, 1999, the \$770.1 million of liability on these returns differs from fiscal year 1999 net estate tax collections of \$946 million. Estate tax collections reflect payments received from several different years of Tax Law, and from several different years of decedents' deaths. For example, a significant amount of fiscal year 1999 estate tax payments came from estates that did not yet file a tax return as of the end of the 1999 fiscal year, because estates were required to make a 90 percent estimated tax payment in order to avoid underpayment interest. In addition, estate tax collections include both audit revenue paid to the Department and refunds paid by the Department, relating to prior-year tax returns.

Reflecting the unified, lifetime structure of the estate and gift tax, many estates have taxable gifts upon which the decedent was previously subject to gift tax. 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

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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 includible in the decedent's estate, upon which gift tax was previously paid.

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## Tables Contained in This Study

The following tables provide statistical information on estate tax returns processed during the 1998-99 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,
- size of net (taxable) estate, and
- situs (New York and total) of assets.

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

Item	Totals	Taxable	Nontaxable
Number of Returns	30,136	20,760	9,376
New York Gross Estate	\$24,220,995	\$21,105,645	\$3,115,350
Real Estate	3,052,872	2,555,168	497,704
Stocks and Bonds	8,679,475	8,108,802	570,673
Mortgages, Notes & Cash	2,461,829	2,156,177	305,652
Insurance	841,470	569,098	272,371
Jointly Owned Property	2,643,642	1,836,273	807,370
Miscellaneous Assets	2,999,773	2,738,179	261,594
Transfers During Decedent's Life	2,086,435	1,965,005	121,429
Powers of Appointment	176,599	173,546	3,053
Annuities	1,345,004	1,068,425	276,579
Adjustments	(66,104)	(65,028)	(1,076)
Federal Gross Estate	\$24,287,100	\$21,170,673	\$3,116,426
Total Deductions	\$12,376,467	\$9,514,551	\$2,861,916
Funeral and Administrative Expenses	945,897	843,845	102,052
Debts of Decedent	762,494	611,422	151,073
Net Losses During Administration and Federal Tax on Excess Retirement Accumulations	13,920	11,820	2,100
New York Marital Deduction and Federal Adjustment	6,939,359	4,873,836	2,065,523
New York Charitable Deduction and Federal Adjustment	1,954,864	1,697,305	257,558
Primary Residence Deduction	1,759,933	1,476,323	283,609
New York Taxable Base	\$12,215,252	\$11,887,260	\$327,992
New York Taxable Estate	11,914,185	11,594,467	319,717
Adjusted Taxable Gifts	301,068	292,793	8,275
Estate Tax on New York Taxable Base (Before Allocation)	\$904,168	\$896,370	\$7,798
Total Tax Credits	\$45,706	\$37,774	\$7,932
Gift Tax Payable on Gifts Made After 1982	14,751	14,416	335
Unified Credit	25,513	18,008	7,505
Agricultural Exemption Credit and Closely Held Business Credit	1,628	1,613	15
Prior Transfer Credit and Gift Tax Credit	3,589	3,512	77
Tax After Credit (New York Estate Tax Liability)	\$770,131	\$770,131	\$0

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

**Table 2: All Estates - Major Items by Year of Death and Residence**  
(Dollar Data in Thousands)

		<b>All</b>		
Year of Death	Number	NY Gross Estate	NY Taxable Base*	NY Estate Tax Liability
1990	49	\$12,989	\$7,650	\$213
1991	121	92,562	55,084	4,999
1992	171	59,772	36,908	1,212
1993	248	92,632	49,989	1,466
1994	382	244,138	172,852	10,317
1995	721	982,523	318,149	15,207
1996	1,840	1,232,645	573,929	34,578
1997	13,691	13,169,035	6,505,162	452,084
1998	12,859	8,317,734	4,485,473	249,698
1999	54	16,965	10,058	358
<b>Grand Total</b>	<b>30,136</b>	<b>\$24,220,995</b>	<b>\$12,215,252</b>	<b>\$770,131</b>

		<b>Residents</b>		
Year of Death	Number	NY Gross Estate	NY Taxable Base*	NY Estate Tax Liability
1990	47	\$12,591	\$7,449	\$211
1991	112	89,524	52,737	4,983
1992	162	53,734	32,749	1,196
1993	230	71,457	44,491	1,371
1994	360	205,702	137,067	10,164
1995	666	613,628	212,640	14,997
1996	1,741	1,125,721	513,074	33,339
1997	13,228	12,106,807	6,026,297	447,248
1998	12,612	7,960,431	4,242,321	246,319
1999	54	16,965	10,058	358
<b>Grand Total</b>	<b>29,212</b>	<b>\$22,256,559</b>	<b>\$11,278,881</b>	<b>\$760,187</b>

		<b>Nonresidents</b>		
Year of Death	Number	NY Gross Estate	NY Taxable Base*	NY Estate Tax Liability
1990	d/	d/	d/	d/
1991	d/	d/	d/	d/
1992	9	\$6,038	\$4,159	\$16
1993	18	21,176	5,499	95
1994	22	38,436	35,785	153
1995	55	368,895	105,508	210
1996	99	106,924	60,855	1,239
1997	463	1,062,228	478,865	4,836
1998	247	357,303	243,151	3,378
1999	0	0	0	0
<b>Grand Total</b>	<b>924</b>	<b>\$1,964,436</b>	<b>\$936,371</b>	<b>\$9,944</b>

\* NY Taxable Base = NY Gross Estate - Deductions + Taxable Gifts  
d/ Tax Law secrecy provisions prohibit disclosure.

**Table 3: All Estates - Major Items by County of Residence and Taxable Status**  
(Dollar Data in Thousands)

<b>TAXABLE ESTATES</b>									
County	Number of Estates	NY Gross Estate	NY Taxable Base*	NY Estate Tax Liability	County	Number of Estates	NY Gross Estate	NY Taxable Base*	NY Estate Tax Liability
NEW YORK CITY	6,974	\$9,094,769	\$4,538,192	\$372,752	Montgomery	46	\$22,965	\$18,416	\$774
Bronx	651	410,125	297,165	15,817	Nassau	2,232	2,116,503	1,188,476	80,685
King	1,664	1,592,306	721,910	44,755	Niagara	230	116,408	78,595	2,989
New York	2,016	5,517,081	2,514,706	264,074	Oneida	249	134,345	103,684	4,784
Queens	2,250	1,351,353	862,529	40,512	Onondaga	477	333,114	223,458	11,595
Richmond	393	223,905	141,882	7,594	Ontario	108	50,341	35,746	1,256
					Orange	278	146,703	102,596	4,234
REST OF STATE	13,786	\$12,010,876	\$7,349,069	\$397,379	Orleans	40	19,442	14,857	555
Albany	435	307,242	189,386	8,374	Oswego	86	45,423	36,964	2,165
Allegany	33	14,613	12,442	448	Otsego	73	69,466	47,800	3,144
Broome	244	150,615	117,089	5,901	Putnam	84	49,278	27,647	1,156
Cattaraugus	65	27,992	20,601	718	Rensselaer	159	95,769	69,628	3,165
Cayuga	82	40,091	31,315	1,287	Rockland	294	204,270	120,629	5,799
Chautauqua	126	59,885	48,608	2,100	St. Lawrence	89	37,710	29,003	1,039
Chemung	100	52,292	39,085	1,818	Saratoga	162	97,772	68,045	3,027
Chenango	49	38,630	25,195	1,696	Schenectady	284	213,497	160,765	11,077
Clinton	55	38,113	25,201	1,197	Schoharie	24	9,676	7,562	253
Columbia	75	106,352	50,297	3,567	Schuyler	11	4,271	2,928	85
Cortland	29	30,020	17,124	1,011	Seneca	31	21,393	11,835	438
Delaware	60	31,232	23,126	882	Steuben	90	59,782	35,559	1,541
Dutchess	300	179,963	116,045	4,962	Suffolk	1,485	1,129,297	732,046	49,179
Erie	1,154	712,192	508,800	26,689	Sullivan	70	41,035	25,740	1,006
Essex	28	46,927	14,927	760	Tioga	39	20,866	16,367	672
Franklin	38	23,405	18,190	838	Tompkins	100	71,683	49,759	2,672
Fulton	44	23,991	19,698	1,123	Ulster	189	106,450	72,541	3,033
Genesee	42	23,075	17,777	813	Warren	73	43,428	28,833	1,555
Greene	61	34,759	22,121	907	Washington	53	29,498	21,597	1,089
Hamilton	9	16,966	15,318	2,170	Wayne	95	44,483	34,625	1,374
Herkimer	61	30,757	23,235	1,002	Westchester	1,569	1,889,503	1,062,779	80,066
Jefferson	81	54,287	37,339	1,743	Wyoming	31	18,126	13,552	548
Lewis	19	9,561	8,410	377	Yates	24	13,943	11,411	571
Livingston	57	34,231	20,616	773	Unclassified	61	51,552	38,307	2,087
Madison	66	79,205	35,223	2,318	Nonresidents	727	1,846,129	929,961	9,944
Monroe	910	690,359	470,188	30,345	Total	20,760	\$21,105,645	\$11,887,260	\$770,131

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

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

**Table 3: All Estates - Major Items by County of Residence and Taxable Status (Con't)**  
(Dollar Data in Thousands)

<b>NONTAXABLE ESTATES</b>							
County	Number of Estates	NY Gross Estate	NY Taxable Base*	County	Number of Estates	NY Gross Estate	NY Taxable Base*
NEW YORK CITY	2,284	\$901,024	\$84,778	Montgomery	29	\$5,733	\$1,556
Bronx	244	64,734	10,639	Nassau	830	365,986	18,793
King	547	195,623	20,442	Niagara	210	40,661	8,453
New York	466	355,664	20,320	Oneida	111	24,872	4,657
Queens	820	231,333	28,006	Onondaga	257	65,941	10,507
Richmond	207	53,669	5,370	Ontario	71	17,672	2,691
				Orange	130	37,801	4,652
REST OF STATE	7,092	\$2,214,327	\$243,214	Orleans	34	8,536	1,309
Albany	237	68,942	7,875	Oswego	49	9,590	2,163
Allegany	19	6,405	1,011	Otsego	49	11,257	1,965
Broome	144	35,297	6,073	Putnam	44	17,071	1,157
Cattaraugus	56	11,153	2,978	Rensselaer	110	28,004	4,824
Cayuga	46	10,547	2,152	Rockland	116	42,598	2,916
Chautauqua	82	18,914	3,609	St. Lawrence	55	15,759	2,784
Chemung	69	16,206	2,895	Saratoga	119	30,521	3,594
Chenango	37	6,000	1,398	Schenectady	135	47,693	4,400
Clinton	36	8,272	1,237	Schoharie	8	2,865	478
Columbia	39	12,717	1,578	Schuyler	6	1,351	312
Cortland	39	8,681	1,490	Seneca	19	5,109	527
Delaware	36	5,973	1,233	Steuben	56	15,272	2,225
Dutchess	186	61,806	5,882	Suffolk	760	239,150	21,227
Erie	784	188,673	31,620	Sullivan	55	13,011	1,680
Essex	23	4,843	798	Tioga	30	5,969	1,527
Franklin	32	7,454	1,020	Tompkins	44	13,024	1,669
Fulton	25	8,716	1,039	Ulster	118	31,978	4,639
Genesee	55	13,606	2,023	Warren	50	11,795	1,709
Greene	21	4,247	615	Washington	37	7,064	1,390
Hamilton	6	3,889	128	Wayne	68	17,162	1,887
Herkimer	33	5,749	1,842	Westchester	583	250,362	16,995
Jefferson	34	9,352	1,447	Wyoming	21	6,714	728
Lewis	9	2,440	357	Yates	30	5,695	1,467
Livingston	32	8,716	942	Unclassified	36	9,555	1,269
Madison	56	12,755	2,041	Nonresidents	197	118,307	6,410
Monroe	489	148,890	17,371	Total	9,376	\$3,115,350	\$327,992

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

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

**Table 4: All Estates - Major Items by Tax Liability**  
(Dollar Data in Thousands)

Tax Liability Class	Number of Estates	NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base*	Tax on Taxable Base**	Total Tax Credits***	NY Estate Tax Liability
Greater Than								
Less Than								
No Tax	9,380	\$3,116,023	\$2,862,039	\$8,275	\$328,542	\$7,814	\$7,941	\$0
\$ 0 - \$ 500	411	237,875	170,355	3,645	71,181	2,527	1,097	108
500 - 1,000	786	220,914	126,765	3,029	97,698	3,078	1,645	640
1,000 - 1,500	1,011	408,672	295,946	5,172	118,950	4,106	1,955	1,240
1,500 - 2,000	816	242,336	138,196	3,400	107,790	3,422	1,523	1,425
2,000 - 3,000	1,343	434,336	251,973	8,929	191,627	5,989	2,526	3,342
3,000 - 4,000	1,071	388,515	208,030	5,505	185,990	6,605	1,785	3,704
4,000 - 5,000	911	335,162	167,677	4,784	172,531	5,694	1,127	4,101
5,000 - 6,000	1,213	442,388	199,744	4,310	246,955	7,844	1,128	6,666
6,000 - 7,000	1,076	746,322	415,493	4,573	335,751	24,828	837	6,989
7,000 - 8,000	911	371,767	139,498	6,799	239,136	8,096	824	6,818
8,000 - 9,000	874	388,281	138,975	3,527	252,852	8,947	599	7,417
9,000 - 10,000	669	347,583	144,878	6,681	209,401	7,555	579	6,326
10,000 - 12,500	1,304	806,883	333,372	9,694	483,331	21,079	1,253	14,574
12,500 - 15,000	1,173	756,472	292,757	11,205	474,991	19,072	1,170	16,068
15,000 - 17,500	940	795,144	329,803	14,264	479,609	27,756	1,205	15,237
17,500 - 20,000	717	578,735	216,234	5,766	368,267	15,487	625	13,414
20,000 - 25,000	1,169	1,956,620	1,305,113	11,568	663,160	28,607	1,053	26,244
25,000 - 30,000	1,340	2,445,594	1,596,917	7,285	856,059	38,241	873	36,638
30,000 - 40,000	767	898,475	319,010	7,873	587,339	28,683	944	26,258
40,000 - 50,000	442	594,125	175,740	9,125	427,511	24,135	708	19,653
50,000 - 100,000	906	1,667,783	487,781	21,667	1,201,669	83,889	2,341	62,438
100,000 - 500,000	716	2,405,612	637,278	55,905	1,824,343	154,125	3,900	145,263
500,000 - 1,000,000	105	1,016,011	349,734	23,460	689,738	85,890	1,836	73,088
1,000,000 -	85	2,619,366	1,073,162	54,626	1,600,831	280,700	6,236	272,483
Grand Total	30,136	\$24,220,995	\$12,376,467	\$301,068	\$12,215,252	\$904,168	\$45,706	\$770,131
Resident	29,212	22,256,559	11,339,561	294,086	11,278,881	801,522	44,832	760,187
Nonresident	924	1,964,436	1,036,906	6,982	936,371	102,646	874	9,944

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.

\*\*\* Adjusted to reflect previous legislative changes and processing factors.

**Table 4A: Estates With Surviving Spouse - Major Items by Tax Liability**  
(Dollar Data in Thousands)

Tax Liability Class	Number of Estates	NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base*	Tax on Taxable Base**	Total Tax Credits***	NY Estate Tax Liability
Greater Than								
Less Than								
No Tax	4,533	\$2,251,589	\$2,231,503	\$4,833	\$75,874	\$1,837	\$1,964	\$0
\$ 0 - \$ 500	67	155,757	139,951	632	16,438	626	147	16
500 - 1,000	80	63,271	49,227	734	14,918	509	179	63
1,000 - 1,500	98	134,690	116,799	3,020	20,934	832	292	120
1,500 - 2,000	86	70,938	51,163	154	19,966	818	148	150
2,000 - 3,000	137	117,443	91,569	3,165	29,239	1,062	337	338
3,000 - 4,000	98	93,205	68,997	1,426	25,633	1,115	198	338
4,000 - 5,000	92	100,610	73,597	707	27,720	1,320	122	415
5,000 - 6,000	127	104,191	75,951	627	28,867	947	136	699
6,000 - 7,000	127	401,118	298,102	816	103,832	16,070	100	818
7,000 - 8,000	114	86,388	54,840	1,164	32,712	1,169	159	848
8,000 - 9,000	82	75,516	47,025	462	28,952	1,273	81	694
9,000 - 10,000	89	96,955	66,734	2,341	32,562	1,480	165	846
10,000 - 12,500	155	282,371	206,021	1,584	78,054	5,724	225	1,743
12,500 - 15,000	211	250,119	169,996	3,432	83,587	3,181	384	2,917
15,000 - 17,500	185	290,325	210,527	4,815	84,614	3,351	360	3,001
17,500 - 20,000	142	199,913	129,418	1,921	72,416	2,954	155	2,660
20,000 - 25,000	307	1,337,207	1,166,177	3,776	174,806	7,423	267	6,984
25,000 - 30,000	721	1,963,565	1,510,927	3,600	456,238	20,170	395	19,660
30,000 - 40,000	75	257,030	201,004	407	56,434	2,687	83	2,566
40,000 - 50,000	38	129,378	89,288	3,124	43,213	2,893	137	1,695
50,000 - 100,000	84	364,681	259,381	6,875	112,175	7,226	469	5,885
100,000 - 500,000	74	495,985	304,785	14,256	205,456	17,891	991	15,790
500,000 - 1,000,000	19	299,934	190,430	9,418	118,922	14,258	849	13,175
1,000,000 -	12	533,378	144,580	10,431	399,228	75,893	946	72,982
Grand Total	7,753	\$10,155,558	\$7,947,995	\$83,719	\$2,342,788	\$192,711	\$9,290	\$154,402
Resident	7,456	9,012,736	7,054,353	81,434	2,090,697	164,019	9,026	152,941
Nonresident	297	1,142,822	893,642	2,284	252,091	28,692	264	1,460

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.

\*\*\* Adjusted to reflect previous legislative changes and processing factors.

**Table 4B: Estates Without Surviving Spouse - Major Items by Tax Liability**  
(Dollar Data in Thousands)

Tax Liability Class	Number of Estates	NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base*	Tax on Taxable Base**	Total Tax Credits***	NY Estate Tax Liability
Greater Than								
Less Than								
No Tax	4,847	\$864,434	\$630,536	\$3,441	\$252,668	\$5,976	\$5,977	\$0
\$ 0 - \$ 500	344	82,118	30,404	3,013	54,744	1,900	950	92
500 - 1,000	706	157,643	77,538	2,295	82,780	2,569	1,465	577
1,000 - 1,500	913	273,982	179,147	2,153	98,017	3,274	1,662	1,120
1,500 - 2,000	730	171,398	87,033	3,246	87,824	2,604	1,375	1,276
2,000 - 3,000	1,206	316,894	160,404	5,764	162,388	4,927	2,188	3,004
3,000 - 4,000	973	295,310	139,033	4,079	160,357	5,490	1,586	3,366
4,000 - 5,000	819	234,552	94,080	4,076	144,811	4,374	1,005	3,686
5,000 - 6,000	1,086	338,197	123,792	3,684	218,088	6,897	991	5,967
6,000 - 7,000	949	345,204	117,390	3,757	231,920	8,758	736	6,171
7,000 - 8,000	797	285,379	84,658	5,635	206,424	6,927	665	5,970
8,000 - 9,000	792	312,765	91,950	3,065	223,900	7,673	518	6,723
9,000 - 10,000	580	250,628	78,144	4,340	176,839	6,075	413	5,479
10,000 - 12,500	1,149	524,511	127,350	8,110	405,277	15,354	1,028	12,832
12,500 - 15,000	962	506,354	122,760	7,773	391,403	15,892	786	13,152
15,000 - 17,500	755	504,819	119,276	9,448	394,996	24,405	845	12,236
17,500 - 20,000	575	378,822	86,816	3,845	295,851	12,533	470	10,753
20,000 - 25,000	862	619,412	138,935	7,792	488,354	21,184	785	19,260
25,000 - 30,000	619	482,029	85,989	3,685	399,821	18,070	478	16,978
30,000 - 40,000	692	641,445	118,006	7,466	530,905	25,995	861	23,691
40,000 - 50,000	404	464,748	86,451	6,001	384,298	21,242	572	17,958
50,000 - 100,000	822	1,303,102	228,400	14,792	1,089,494	76,663	1,872	56,554
100,000 - 500,000	642	1,909,627	332,493	41,649	1,618,887	136,234	2,909	129,473
500,000 - 1,000,000	86	716,077	159,304	14,043	570,816	71,632	987	59,912
1,000,000 -	73	2,085,989	928,582	44,196	1,201,602	204,807	5,290	199,501
Grand Total	22,383	\$14,065,437	\$4,428,472	\$217,349	\$9,872,464	\$711,457	\$36,416	\$615,729
Resident	21,756	13,243,823	4,285,208	212,651	9,188,184	637,503	35,806	607,246
Nonresident	627	821,615	143,264	4,698	684,280	73,954	610	8,483

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.

\*\*\* Adjusted to reflect previous legislative changes and processing factors.

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

Gross Estate Class		Number of Estates	NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base*	Tax on Taxable Base**	Total Tax Credits***	NY Estate Tax Liability
Greater Than	Less Than								
\$ 0 - \$	50,000	21	\$516	\$446	\$5,384	\$5,745	\$200	\$177	\$30
50,000 -	150,000	639	84,325	8,322	19,362	95,509	2,741	1,943	798
150,000 -	300,000	6,054	1,384,603	476,763	32,334	941,338	27,686	8,511	22,084
300,000 -	500,000	5,232	2,034,837	651,701	23,074	1,406,740	47,876	5,262	45,522
500,000 -	700,000	2,842	1,682,977	450,277	16,091	1,249,057	49,472	2,473	46,813
700,000 -	900,000	1,627	1,284,734	356,418	8,176	936,578	40,965	1,414	38,356
900,000 -	1,100,000	1,043	1,037,334	308,355	5,604	734,679	35,137	1,131	32,549
1,100,000 -	1,600,000	1,256	1,651,980	559,290	16,895	1,110,106	60,081	2,001	54,977
1,600,000 -	2,100,000	635	1,155,587	451,560	14,749	718,897	44,459	1,452	40,169
2,100,000 -	2,600,000	336	784,158	338,569	12,104	457,798	31,313	950	28,182
2,600,000 -	3,100,000	243	687,837	295,511	12,352	404,679	30,480	1,178	27,729
3,100,000 -	3,600,000	144	480,394	230,804	7,028	256,617	20,189	423	17,941
3,600,000 -	4,100,000	110	423,393	187,734	5,067	240,726	20,474	407	19,057
4,100,000 -	5,100,000	142	648,830	283,824	12,929	377,984	35,379	610	29,579
5,100,000 -	6,100,000	78	435,933	187,127	9,930	258,737	26,630	763	23,450
6,100,000 -	7,100,000	69	452,677	258,948	10,955	204,684	21,420	653	19,278
7,100,000 -	8,100,000	61	463,323	235,060	7,472	235,735	27,226	371	23,377
8,100,000 -	9,100,000	45	387,846	210,020	4,341	182,167	21,430	198	19,702
9,100,000 -	10,100,000	24	230,401	127,861	2,329	104,868	13,045	236	12,227
10,100,000 -		159	5,793,963	3,895,962	66,618	1,964,618	340,164	7,621	268,310
Grand Total		20,760	\$21,105,645	\$9,514,551	\$292,793	\$11,887,260	\$896,370	\$37,774	\$770,131
Resident		20,033	19,259,516	8,591,278	285,811	10,957,299	793,873	37,049	760,187
Nonresident		727	1,846,129	923,272	6,982	929,961	102,497	725	9,944

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.

\*\*\* Adjusted to reflect previous legislative changes and processing factors.

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

Gross Estate Class		Number of Estates	NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base*	Tax on Taxable Base**	Total Tax Credits***	NY Estate Tax Liability
Greater Than	Less Than								
\$ 0 - \$	50,000	21	\$516	\$446	\$5,384	\$5,745	\$200	\$177	\$30
50,000 -	150,000	628	82,809	8,191	19,244	94,007	2,700	1,917	785
150,000 -	300,000	5,955	1,362,112	472,078	32,184	923,382	27,154	8,407	21,796
300,000 -	500,000	5,104	1,984,159	639,470	22,872	1,368,088	46,525	5,170	44,951
500,000 -	700,000	2,742	1,622,892	438,871	15,782	1,200,069	47,473	2,398	46,003
700,000 -	900,000	1,564	1,235,051	345,937	8,176	897,376	39,209	1,380	37,834
900,000 -	1,100,000	989	983,321	295,662	5,519	693,275	33,106	1,100	32,038
1,100,000 -	1,600,000	1,178	1,548,202	525,236	15,609	1,039,096	56,184	1,931	54,057
1,600,000 -	2,100,000	577	1,049,577	405,481	13,484	657,580	40,675	1,375	39,272
2,100,000 -	2,600,000	310	723,703	317,358	12,067	418,516	28,560	927	27,672
2,600,000 -	3,100,000	223	630,761	265,012	12,269	378,018	28,608	1,168	27,441
3,100,000 -	3,600,000	131	436,784	210,418	6,327	232,692	18,265	387	17,750
3,600,000 -	4,100,000	105	404,011	179,349	5,067	229,728	19,544	405	18,977
4,100,000 -	5,100,000	121	551,261	249,432	11,639	313,518	29,120	552	28,284
5,100,000 -	6,100,000	69	385,772	160,244	9,200	234,728	24,209	732	23,045
6,100,000 -	7,100,000	65	426,872	246,002	10,955	191,825	20,021	651	19,236
7,100,000 -	8,100,000	53	401,737	204,629	7,257	204,365	23,534	346	22,820
8,100,000 -	9,100,000	38	326,895	162,410	4,181	168,666	20,009	194	19,481
9,100,000 -	10,100,000	23	220,401	127,641	2,329	95,088	11,652	236	12,221
10,100,000 -		137	4,882,682	3,337,413	66,268	1,611,537	277,125	7,596	266,496
Grand Total		20,033	\$19,259,516	\$8,591,278	\$285,811	\$10,957,299	\$793,873	\$37,049	\$760,187

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.

\*\*\* Adjusted to reflect previous legislative changes and processing factors.

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

Gross Estate Class		Number of Estates	NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base*	Tax on Taxable Base**	Total Tax Credits***	NY Estate Tax Liability
Greater Than	Less Than								
\$ 0 - \$	50,000	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50,000 -	150,000	11	1,516	132	118	1,502	40	26	13
150,000 -	300,000	99	22,491	4,685	150	17,956	532	104	289
300,000 -	500,000	128	50,678	12,231	202	38,652	1,351	92	571
500,000 -	700,000	100	60,086	11,407	309	48,988	1,999	75	810
700,000 -	900,000	63	49,683	10,481	0	39,202	1,756	33	522
900,000 -	1,100,000	54	54,013	12,693	85	41,405	2,031	31	511
1,100,000 -	1,600,000	78	103,778	34,054	1,286	71,010	3,897	69	920
1,600,000 -	2,100,000	58	106,010	46,078	1,265	61,317	3,784	77	897
2,100,000 -	2,600,000	26	60,455	21,210	37	39,282	2,753	23	510
2,600,000 -	3,100,000	20	57,077	30,500	83	26,660	1,872	10	288
3,100,000 -	3,600,000	13	43,610	20,386	701	23,925	1,924	36	191
3,600,000 -	4,100,000	5	19,382	8,384	0	10,998	930	3	80
4,100,000 -	5,100,000	21	97,569	34,392	1,290	64,466	6,259	59	1,295
5,100,000 -	6,100,000	9	50,161	26,882	731	24,009	2,421	31	406
6,100,000 -	7,100,000	d/	d/	d/	d/	d/	d/	d/	d/
7,100,000 -	8,100,000	8	61,586	30,432	215	31,369	3,693	25	557
8,100,000 -	9,100,000	7	60,950	47,610	160	13,500	1,421	4	221
9,100,000 -	10,100,000	d/	d/	d/	d/	d/	d/	d/	d/
10,100,000 -		22	911,281	558,549	350	353,081	63,039	25	1,814
Grand Total		727	\$1,846,129	\$923,272	\$6,982	\$929,961	\$102,497	\$725	\$9,944

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.

\*\*\* Adjusted to reflect previous legislative changes and processing factors.

d/ Tax Law secrecy provisions prohibit disclosure.

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

Gross Estate Class		Number of Estates	NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base*	Tax on Taxable Base**	Total Tax Credits***
Greater Than	Less Than							
\$ 0 - \$	50,000	361	\$10,673	\$6,412	\$1,208	\$7,126	\$157	\$158
50,000 -	150,000	3,208	364,412	219,533	2,260	157,387	3,716	3,729
150,000 -	300,000	3,133	623,364	531,937	1,475	113,040	2,689	2,700
300,000 -	500,000	1,242	481,972	471,853	53	22,288	519	537
500,000 -	700,000	587	345,421	342,005	602	10,183	247	273
700,000 -	900,000	311	244,682	244,972	190	5,573	131	131
900,000 -	1,100,000	164	163,270	162,213	0	3,571	83	86
1,100,000 -	1,600,000	184	237,649	237,353	30	2,888	67	67
1,600,000 -	2,100,000	65	118,796	121,492	23	906	21	21
2,100,000 -	2,600,000	36	84,223	83,397	0	1,061	25	36
2,600,000 -	3,100,000	26	73,164	72,781	1,283	1,912	79	97
3,100,000 -	3,600,000	19	62,941	63,604	434	568	17	22
3,600,000 -	4,100,000	7	27,153	26,874	80	359	9	9
4,100,000 -	5,100,000	10	46,635	46,916	14	76	2	2
5,100,000 -	6,100,000	7	39,089	38,944	0	152	4	4
6,100,000 -	7,100,000	4	26,326	26,180	0	146	3	30
7,100,000 -	8,100,000	d/	d/	d/	d/	d/	d/	d/
8,100,000 -	9,100,000	d/	d/	d/	d/	d/	d/	d/
9,100,000 -	10,100,000	5	47,552	47,519	623	655	27	27
10,100,000 -		4	94,907	94,889	0	18	0	0
Grand Total		9,376	\$3,115,350	\$2,861,916	\$8,275	\$327,992	\$7,798	\$7,932
Resident		9,179	2,997,043	2,748,283	8,275	321,582	7,650	7,783
Nonresident		197	118,307	113,634	0	6,410	149	149

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.

\*\*\* Adjusted to reflect previous legislative changes and processing factors.

d/ Tax Law secrecy provisions prohibit disclosure.

**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	4	\$98	18	\$203	5	\$47
50,000 -	150,000	90	6,301	299	16,471	471	27,740	290	5,115
150,000 -	300,000	3,106	395,780	2,926	210,014	4,609	317,936	3,162	75,833
300,000 -	500,000	3,096	527,248	3,232	425,841	4,187	407,473	2,659	89,135
500,000 -	700,000	1,586	330,686	2,051	479,120	2,320	291,367	1,404	64,554
700,000 -	900,000	899	197,624	1,297	449,286	1,313	199,299	807	43,260
900,000 -	1,100,000	575	149,763	866	393,983	862	141,488	524	34,414
1,100,000 -	1,600,000	682	211,612	1,102	687,434	1,063	197,240	618	55,179
1,600,000 -	2,100,000	333	122,399	563	543,921	526	96,320	294	38,121
2,100,000 -	2,600,000	167	76,913	298	357,308	283	67,311	164	25,004
2,600,000 -	3,100,000	114	57,814	218	339,160	209	51,077	103	20,813
3,100,000 -	3,600,000	70	46,084	130	213,732	122	33,773	68	17,824
3,600,000 -	4,100,000	50	36,452	103	218,164	95	25,951	50	11,554
4,100,000 -	5,100,000	77	50,147	130	310,924	126	29,283	66	24,218
5,100,000 -	6,100,000	43	32,577	75	243,407	70	28,063	35	9,648
6,100,000 -	7,100,000	31	22,835	62	245,140	58	20,158	32	12,523
7,100,000 -	8,100,000	31	36,020	56	239,152	56	27,665	29	8,862
8,100,000 -	9,100,000	30	37,524	43	205,876	40	21,578	25	11,216
9,100,000 -	10,100,000	10	14,440	23	134,693	22	11,092	11	5,262
10,100,000 -		91	202,951	151	2,395,079	149	161,159	65	16,519
Grand Total		11,081	\$2,555,168	13,629	\$8,108,802	16,599	\$2,156,177	10,411	\$569,098
Resident		10,544	2,341,947	13,140	7,262,437	16,039	2,075,234	10,102	531,545
Nonresident		537	213,221	489	846,366	560	80,943	309	37,554

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

**Table 7: Taxable Estates - Components of Gross Estate by Gross Estate Class (Con't)**  
(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	9	\$430	9	\$40	10	\$116	0	\$0
50,000 -	150,000	257	16,198	382	4,728	49	2,207	d/	d/
150,000 -	300,000	2,710	198,098	3,865	64,496	440	49,296	13	1,015
300,000 -	500,000	2,536	276,308	3,654	97,986	458	81,107	25	4,592
500,000 -	700,000	1,456	221,605	2,132	89,704	304	90,203	15	3,130
700,000 -	900,000	887	145,799	1,316	84,067	186	80,834	12	3,326
900,000 -	1,100,000	587	109,965	882	66,714	128	63,849	11	1,765
1,100,000 -	1,600,000	704	157,768	1,074	120,676	149	99,646	8	5,323
1,600,000 -	2,100,000	372	108,272	575	90,946	94	65,095	11	7,304
2,100,000 -	2,600,000	197	63,570	305	73,881	51	49,317	8	10,864
2,600,000 -	3,100,000	134	59,802	225	59,831	47	50,268	7	6,314
3,100,000 -	3,600,000	80	40,921	133	52,900	21	44,482	4	869
3,600,000 -	4,100,000	60	31,314	101	39,077	20	31,887	6	5,509
4,100,000 -	5,100,000	72	35,755	139	66,712	36	71,505	4	7,987
5,100,000 -	6,100,000	38	16,202	77	53,727	17	21,092	5	2,923
6,100,000 -	7,100,000	38	22,140	67	52,501	19	36,451	5	15,123
7,100,000 -	8,100,000	34	26,055	61	50,484	22	38,905	5	14,403
8,100,000 -	9,100,000	27	20,125	42	57,628	7	19,785	d/	d/
9,100,000 -	10,100,000	10	3,522	24	31,492	4	18,708	3	2,714
10,100,000 -		71	282,423	150	1,580,590	52	1,050,252	11	80,132
Grand Total		10,279	\$1,836,273	15,213	\$2,738,179	2,114	\$1,965,005	156	\$173,546
Resident		9,902	1,748,453	14,648	2,558,826	1,941	1,610,430	147	140,096
Nonresident		377	87,820	565	179,353	173	354,575	9	33,450

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

**Table 7: Taxable Estates - Components of Gross Estate by Gross Estate Class (Con't)**  
(Dollar Data in Thousands)

Gross Estate Class		Annuities		Schedule 1 Assets		Gross Estate	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0 - \$	\$ 50,000	d/	d/	d/	d/	21	\$516
50,000 -	150,000	124	\$5,925	8	(\$470)	639	84,325
150,000 -	300,000	1,248	74,703	24	(2,569)	6,054	1,384,603
300,000 -	500,000	1,377	127,352	14	(2,205)	5,232	2,034,837
500,000 -	700,000	862	114,016	13	(1,406)	2,842	1,682,977
700,000 -	900,000	531	81,551	10	(313)	1,627	1,284,734
900,000 -	1,100,000	395	76,738	8	(1,345)	1,043	1,037,334
1,100,000 -	1,600,000	477	123,048	19	(5,947)	1,256	1,651,980
1,600,000 -	2,100,000	233	84,488	12	(1,279)	635	1,155,587
2,100,000 -	2,600,000	131	61,028	12	(1,038)	336	784,158
2,600,000 -	3,100,000	88	46,422	9	(3,663)	243	687,837
3,100,000 -	3,600,000	52	30,076	5	(267)	144	480,394
3,600,000 -	4,100,000	35	23,491	7	(7)	110	423,393
4,100,000 -	5,100,000	60	51,984	10	317	142	648,830
5,100,000 -	6,100,000	30	28,872	7	(578)	78	435,933
6,100,000 -	7,100,000	22	26,015	7	(211)	69	452,677
7,100,000 -	8,100,000	26	21,926	7	(149)	61	463,323
8,100,000 -	9,100,000	20	14,107	d/	d/	45	387,846
9,100,000 -	10,100,000	d/	d/	4	143	24	230,401
10,100,000 -		52	68,332	30	(43,473)	159	5,793,963
Grand Total		5,774	\$1,068,425	209	(\$65,028)	20,760	\$21,105,645
Resident		5,593	1,015,999	192	(25,451)	20,033	19,259,516
Nonresident		181	52,427	17	(39,577)	727	1,846,129

Detailed figures do not necessarily add to totals due to rounding and various processing factors.  
d/ Tax Law secrecy provisions prohibit disclosure.

**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	134	\$3,383	61	\$987	194	\$2,946	114	\$809
50,000 -	150,000	1,753	131,116	1,001	32,913	2,079	66,642	1,695	22,777
150,000 -	300,000	1,630	184,814	1,156	56,339	1,966	75,574	1,839	49,117
300,000 -	500,000	347	52,278	614	60,032	688	51,177	791	51,340
500,000 -	700,000	173	33,176	378	63,440	337	30,746	399	37,397
700,000 -	900,000	76	20,256	188	43,666	185	22,423	210	26,549
900,000 -	1,100,000	50	12,680	117	35,268	101	16,708	102	14,521
1,100,000 -	1,600,000	54	18,539	126	48,674	104	15,215	129	28,991
1,600,000 -	2,100,000	25	8,676	44	34,606	41	3,770	45	15,980
2,100,000 -	2,600,000	16	4,810	28	21,293	27	3,510	25	10,713
2,600,000 -	3,100,000	9	9,730	21	17,624	17	2,343	14	7,453
3,100,000 -	3,600,000	6	6,725	15	26,058	13	5,246	11	1,861
3,600,000 -	4,100,000	d/	d/	7	13,648	5	1,017	4	2,147
4,100,000 -	5,100,000	7	3,697	9	19,870	8	3,201	4	215
5,100,000 -	6,100,000	4	1,628	4	6,379	4	1,361	5	382
6,100,000 -	7,100,000	d/	d/	4	14,236	3	962	0	0
7,100,000 -	8,100,000	d/	d/	d/	d/	d/	d/	d/	d/
8,100,000 -	9,100,000	d/	d/	d/	d/	d/	d/	0	0
9,100,000 -	10,100,000	d/	d/	5	24,774	4	2,754	d/	d/
10,100,000 -		d/	d/	4	38,915	3	26	3	624
Grand Total		4,293	\$497,704	3,785	\$570,673	5,781	\$305,652	5,393	\$272,371
Resident		4,167	474,565	3,734	546,793	5,685	299,403	5,326	266,190
Nonresident		126	23,139	51	23,880	96	6,249	67	6,181

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 8: Nontaxable Estates - Components of Gross Estate by Gross Estate Class (Con't)**  
(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	94	\$2,155	156	\$635	7	\$147	d/	d/
50,000 -	150,000	1,514	68,884	1,987	18,853	183	11,829	5	\$157
150,000 -	300,000	1,965	175,861	1,996	34,289	155	14,992	5	413
300,000 -	500,000	1,080	180,697	847	31,171	54	8,593	3	468
500,000 -	700,000	504	106,791	432	25,336	27	6,761	3	1,004
700,000 -	900,000	272	75,694	231	18,911	9	2,473	d/	d/
900,000 -	1,100,000	138	44,967	135	12,782	8	3,602	0	0
1,100,000 -	1,600,000	150	55,236	151	28,706	11	5,188	0	0
1,600,000 -	2,100,000	53	28,406	54	16,136	4	1,604	0	0
2,100,000 -	2,600,000	25	13,721	33	15,399	5	5,317	0	0
2,600,000 -	3,100,000	18	9,391	24	9,322	4	528	0	0
3,100,000 -	3,600,000	15	9,966	13	2,956	4	5,258	0	0
3,600,000 -	4,100,000	3	1,916	7	6,364	d/	d/	d/	d/
4,100,000 -	5,100,000	6	10,455	8	300	d/	d/	0	0
5,100,000 -	6,100,000	7	8,829	7	4,473	3	12,752	0	0
6,100,000 -	7,100,000	d/	d/	4	7,568	d/	d/	0	0
7,100,000 -	8,100,000	d/	d/	d/	d/	0	0	0	0
8,100,000 -	9,100,000	0	0	d/	d/	d/	d/	0	0
9,100,000 -	10,100,000	5	7,745	5	6,793	0	0	0	0
10,100,000 -		3	3,359	4	20,580	d/	d/	0	0
Grand Total		5,855	\$807,370	6,097	\$261,594	480	\$121,429	20	\$3,053
Resident		5,745	785,768	5,998	250,764	465	99,022	19	2,970
Nonresident		110	21,602	99	10,830	15	22,407	d/	d/

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 8: Nontaxable Estates - Components of Gross Estate by Gross Estate Class (Con't)**  
(Dollar Data in Thousands)

Gross Estate Class		Annuities		Schedule 1 Assets		Gross Estate	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0 - \$	50,000	15	\$131	3	(\$537)	361	\$10,673
50,000 -	150,000	396	11,354	3	(113)	3,208	364,412
150,000 -	300,000	696	32,406	3	(442)	3,133	623,364
300,000 -	500,000	483	46,207	d/	d/	1,242	481,972
500,000 -	700,000	264	40,772	d/	d/	587	345,421
700,000 -	900,000	146	33,794	d/	d/	311	244,682
900,000 -	1,100,000	79	22,742	0	0	164	163,270
1,100,000 -	1,600,000	90	37,100	0	0	184	237,649
1,600,000 -	2,100,000	24	9,619	0	0	65	118,796
2,100,000 -	2,600,000	13	9,457	d/	d/	36	84,223
2,600,000 -	3,100,000	17	16,773	0	0	26	73,164
3,100,000 -	3,600,000	6	4,871	0	0	19	62,941
3,600,000 -	4,100,000	d/	d/	0	0	7	27,153
4,100,000 -	5,100,000	4	4,957	0	0	10	46,635
5,100,000 -	6,100,000	4	3,285	0	0	7	39,089
6,100,000 -	7,100,000	d/	d/	0	0	4	26,326
7,100,000 -	8,100,000	d/	d/	0	0	d/	d/
8,100,000 -	9,100,000	0	0	0	0	d/	d/
9,100,000 -	10,100,000	3	1,181	0	0	5	47,552
10,100,000 -		d/	d/	0	0	4	94,907
Grand Total		2,245	\$276,579	13	(\$1,076)	9,376	\$3,115,350
Resident		2,210	272,644	13	(1,076)	9,179	2,997,043
Nonresident		35	3,935	0	0	197	118,307

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

d/ Tax Law secrecy provisions prohibit disclosure.



**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 and Excess Retirement Adjustment		Transfers to Surviving Spouse and Federal Adjustments	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than								
\$ 0 - \$	50,000	19	\$123	11	\$72	0	\$0	d/	d/
50,000 -	150,000	613	6,018	361	1,070	9	15	d/	d/
150,000 -	300,000	5,776	79,438	3,416	24,356	104	581	209	\$12,315
300,000 -	500,000	5,148	97,727	3,472	48,015	105	1,016	475	60,269
500,000 -	700,000	2,804	68,970	1,969	36,469	66	859	435	88,456
700,000 -	900,000	1,608	62,315	1,199	30,967	57	1,128	437	116,685
900,000 -	1,100,000	1,020	46,750	797	22,417	32	1,134	333	140,097
1,100,000 -	1,600,000	1,234	76,618	979	46,511	40	1,534	448	296,187
1,600,000 -	2,100,000	618	52,923	497	26,679	21	1,437	269	288,694
2,100,000 -	2,600,000	327	31,771	267	18,252	9	740	152	231,523
2,600,000 -	3,100,000	241	29,536	198	14,047	8	272	97	192,347
3,100,000 -	3,600,000	142	20,268	119	13,786	8	882	73	163,542
3,600,000 -	4,100,000	109	17,905	92	8,914	4	190	47	129,796
4,100,000 -	5,100,000	140	26,497	126	20,535	11	885	65	200,753
5,100,000 -	6,100,000	76	19,630	69	14,862	d/	d/	34	137,077
6,100,000 -	7,100,000	67	15,222	54	15,897	d/	d/	37	189,637
7,100,000 -	8,100,000	61	16,413	55	9,144	d/	d/	33	186,785
8,100,000 -	9,100,000	45	16,399	39	9,015	d/	d/	26	156,734
9,100,000 -	10,100,000	24	8,639	23	12,793	0	0	11	73,509
10,100,000 -		159	150,683	152	237,622	11	1,056	79	2,209,338
	Grand Total	20,231	\$843,845	13,895	\$611,422	491	\$11,820	3,271	\$4,873,836
	Resident	19,540	785,637	13,353	510,599	442	10,362	3,073	4,338,047
	Nonresident	691	58,207	542	100,823	49	1,458	198	535,789

Detailed figures do not necessarily add to totals due to rounding and various processing factors.  
d/ Tax Law secrecy provisions prohibit disclosure.

**Table 9: Taxable Estates - Components of Total Deductions by Gross Estate Class (Con't)**  
(Dollar Data in Thousands)

Gross Estate Class		Charitable Deductions and Federal Adjustments		Primary Residence		Total Deductions	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0 - \$	50,000	0	\$0	d/	d/	19	\$446
50,000 -	150,000	28	87	32	\$1,039	619	8,322
150,000 -	300,000	397	5,125	3,167	354,948	6,017	476,763
300,000 -	500,000	467	15,002	3,269	429,671	5,215	651,701
500,000 -	700,000	343	20,415	1,650	235,109	2,834	450,277
700,000 -	900,000	261	20,496	859	124,827	1,627	356,418
900,000 -	1,100,000	190	19,318	514	78,639	1,041	308,355
1,100,000 -	1,600,000	225	41,206	596	97,236	1,256	559,290
1,600,000 -	2,100,000	142	35,497	258	46,329	635	451,560
2,100,000 -	2,600,000	87	28,593	144	27,690	336	338,569
2,600,000 -	3,100,000	64	40,765	103	18,545	243	295,511
3,100,000 -	3,600,000	31	22,372	52	9,954	144	230,804
3,600,000 -	4,100,000	39	23,613	38	7,316	110	187,734
4,100,000 -	5,100,000	40	24,120	59	11,034	142	283,824
5,100,000 -	6,100,000	24	9,553	26	5,993	78	187,127
6,100,000 -	7,100,000	18	33,188	22	4,989	69	258,948
7,100,000 -	8,100,000	20	17,617	22	5,095	61	235,060
8,100,000 -	9,100,000	19	24,029	18	3,787	45	210,020
9,100,000 -	10,100,000	10	31,692	d/	d/	24	127,861
10,100,000 -		69	1,284,618	55	12,644	159	3,895,962
Grand Total		2,474	\$1,697,305	10,890	\$1,476,323	20,674	\$9,514,551
Resident		2,390	1,495,491	10,690	1,451,142	19,968	8,591,278
Nonresident		84	201,814	200	25,182	706	923,272

Detailed figures do not necessarily add to totals due to rounding and various processing factors.  
d/ Tax Law secrecy provisions prohibit disclosure.

**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 and Excess Retirement Adjustment		Transfers to Surviving Spouse and Federal Adjustments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than							
\$ 0 - \$ 50,000	250	\$1,672	129	\$1,947	3	\$9	28	\$975
50,000 - 150,000	2,695	26,181	1,321	19,914	44	273	576	57,573
150,000 - 300,000	2,697	32,200	1,417	47,259	53	716	1,535	285,743
300,000 - 500,000	988	13,137	444	23,669	9	337	1,133	399,505
500,000 - 700,000	491	7,910	241	12,152	8	354	537	291,773
700,000 - 900,000	258	4,726	150	11,957	4	73	278	203,585
900,000 - 1,100,000	138	2,894	86	5,105	4	91	146	135,425
1,100,000 - 1,600,000	147	4,155	99	8,308	d/	d/	159	192,993
1,600,000 - 2,100,000	60	2,190	42	9,379	d/	d/	55	93,806
2,100,000 - 2,600,000	31	1,343	20	2,325	d/	d/	29	62,454
2,600,000 - 3,100,000	21	1,153	15	1,667	0	0	21	56,984
3,100,000 - 3,600,000	17	923	10	1,399	0	0	15	47,912
3,600,000 - 4,100,000	7	590	6	433	0	0	3	10,986
4,100,000 - 5,100,000	8	1,117	7	351	0	0	5	23,717
5,100,000 - 6,100,000	5	247	3	518	0	0	7	37,680
6,100,000 - 7,100,000	3	1,004	3	1,648	0	0	d/	d/
7,100,000 - 8,100,000	d/	d/	0	0	0	0	d/	d/
8,100,000 - 9,100,000	d/	d/	d/	d/	0	0	0	0
9,100,000 - 10,100,000	5	47	4	2,389	0	0	5	44,958
10,100,000 -	4	124	d/	d/	0	0	4	93,717
Grand Total	7,827	\$102,052	4,000	\$151,073	130	\$2,100	4,540	\$2,065,523
Resident	7,696	99,751	3,915	143,675	129	2,099	4,439	1,981,196
Nonresident	131	2,301	85	7,398	d/	d/	101	84,327

Detailed figures do not necessarily add to totals due to rounding and various processing factors.  
d/ Tax Law secrecy provisions prohibit disclosure.

**Table 10: Nontaxable Estates - Components of Total Deductions by Gross Estate Class (Con't)**  
(Dollar Data in Thousands)

Gross Estate Class		Charitable Deductions and Federal Adjustments		Primary Residence		Total Deductions	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0 - \$	50,000	11	\$110	71	\$1,701	287	\$6,412
50,000 -	150,000	163	5,119	1,599	110,474	3,103	219,533
150,000 -	300,000	231	20,957	1,544	145,061	3,132	531,937
300,000 -	500,000	93	22,721	144	12,485	1,242	471,853
500,000 -	700,000	57	24,181	64	5,636	587	342,005
700,000 -	900,000	37	21,978	23	2,653	311	244,972
900,000 -	1,100,000	23	17,174	16	1,524	164	162,213
1,100,000 -	1,600,000	29	30,241	10	1,555	184	237,353
1,600,000 -	2,100,000	14	14,953	8	1,038	65	121,492
2,100,000 -	2,600,000	9	16,840	4	413	36	83,397
2,600,000 -	3,100,000	5	12,923	d/	d/	26	72,781
3,100,000 -	3,600,000	5	12,621	3	750	19	63,604
3,600,000 -	4,100,000	4	14,865	0	0	7	26,874
4,100,000 -	5,100,000	5	21,481	d/	d/	10	46,916
5,100,000 -	6,100,000	d/	d/	0	0	7	38,944
6,100,000 -	7,100,000	3	12,199	d/	d/	4	26,180
7,100,000 -	8,100,000	0	0	0	0	d/	d/
8,100,000 -	9,100,000	d/	d/	0	0	d/	d/
9,100,000 -	10,100,000	d/	d/	0	0	5	47,519
10,100,000 -		d/	d/	0	0	4	94,889
Grand Total		693	\$257,558	3,489	\$283,609	9,196	\$2,861,916
Resident		677	240,881	3,453	280,680	9,017	2,748,283
Nonresident		16	16,677	36	2,930	179	113,634

Detailed figures do not necessarily add to totals due to rounding and various processing factors.  
d/ Tax Law secrecy provisions prohibit disclosure.

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

Net Estate Class		Gift Tax Payable on Post 1982 Gifts		Unified Credit		Agricultural Exemption and Closely Held Business Credit**		Credit on Prior Transfers and Pre-1993 Gift Tax**		Total Credits	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than										
\$ 0 - \$	50,000	d/	d/	610	\$298	0	\$0	d/	d/	611	\$311
50,000 -	150,000	78	\$32	3,528	8,188	3	1	13	\$14	3,528	8,236
150,000 -	300,000	236	326	6,104	4,369	16	141	34	124	6,104	4,969
300,000 -	500,000	230	830	4,167	2,084	20	206	43	140	4,167	3,331
500,000 -	700,000	196	1,445	3,041	1,521	15	329	35	276	3,041	3,576
700,000 -	900,000	66	825	927	464	4	39	25	189	927	1,522
900,000 -	1,100,000	40	505	550	275	d/	d/	21	296	550	1,178
1,100,000 -	1,600,000	53	510	656	328	4	155	26	494	656	1,487
1,600,000 -	2,100,000	28	589	283	142	d/	d/	13	347	283	1,211
2,100,000 -	2,600,000	27	584	178	89	5	255	10	307	178	1,235
2,600,000 -	3,100,000	27	716	121	61	0	0	3	72	121	862
3,100,000 -	3,600,000	14	436	65	33	d/	d/	d/	d/	65	547
3,600,000 -	4,100,000	10	114	51	26	d/	d/	4	60	51	272
4,100,000 -	5,100,000	24	665	74	37	3	8	d/	d/	74	713
5,100,000 -	6,100,000	14	620	42	21	d/	d/	3	334	42	976
6,100,000 -	7,100,000	14	396	36	18	0	0	0	0	36	414
7,100,000 -	8,100,000	9	457	24	12	d/	d/	d/	d/	24	475
8,100,000 -	9,100,000	5	108	14	7	d/	d/	d/	d/	14	328
9,100,000 -	10,100,000	d/	d/	6	3	d/	d/	0	0	6	45
10,100,000 -		31	5,208	73	37	d/	d/	4	844	73	6,089
Grand Total		1,105	\$14,416	20,550	\$18,008	83	\$1,613	241	\$3,510	20,551	\$37,774
Resident		1,028	14,205	19,825	17,537	75	1,604	233	3,500	19,826	37,049
Nonresident		77	211	725	472	8	9	8	15	725	725

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

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

\*\* Due to confidentiality, these credits were combined.

d/ Tax Law secrecy provisions prohibit disclosure.

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

Net Estate Class	Gift Tax Payable on Post 1982 Gifts		Unified Credit		Agricultural Exemption and Closely Held Business Credit**		Credit on Prior Transfers and Pre-1993 Gift Tax**		Total Credits		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Greater Than											
Less Than											
\$ 0 - \$ 50,000	d/	d/	2,528	\$1,094	0	\$0	d/	d/	2,531	\$1,136	
50,000 - 150,000	5	\$20	3,113	6,391	d/	d/	3	\$30	3,113	6,446	
150,000 - 300,000	8	48	15	15	d/	d/	d/	d/	15	79	
300,000 - 500,000	4	64	5	3	0	0	d/	d/	5	79	
500,000 - 700,000	3	104	d/	d/	0	0	d/	d/	d/	d/	
700,000 - 900,000	d/	d/	d/	d/	0	0	0	0	d/	d/	
Grand Total	23	\$335	5,666	\$7,505	5	\$15	8	\$77	5,669	\$7,932	
Resident	23	335	5,550	7,356	5	15	8	77	5,553	7,783	
Nonresident	0	0	116	149	0	0	0	0	116	149	

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

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

\*\* Due to confidentiality, these credits were combined.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 13A: Resident Taxable Estates With Non-New York Property Distributed by Gross Estate Class**  
(Dollar Data in Thousands)

Gross Estate Class		Number of Estates	NY Gross Estate	Allocated NY Gross Estate	NY Allocation Percentage
Greater Than	Less Than				
\$ 0 - \$	50,000	0	\$0	\$0	0.00
50,000 -	150,000	11	1,465	1,065	72.71
150,000 -	300,000	159	36,991	30,354	82.06
300,000 -	500,000	234	93,083	79,827	85.76
500,000 -	700,000	201	118,908	104,255	87.68
700,000 -	900,000	142	111,787	96,864	86.65
900,000 -	1,100,000	115	114,388	101,677	88.89
1,100,000 -	1,600,000	145	193,084	172,012	89.09
1,600,000 -	2,100,000	73	134,938	122,814	91.01
2,100,000 -	2,600,000	49	114,527	104,445	91.20
2,600,000 -	3,100,000	32	90,557	86,935	96.00
3,100,000 -	3,600,000	19	63,464	58,868	92.76
3,600,000 -	4,100,000	13	51,087	47,579	93.13
4,100,000 -	5,100,000	16	72,175	65,847	91.23
5,100,000 -	6,100,000	17	94,202	88,172	93.60
6,100,000 -	7,100,000	12	78,771	75,382	95.70
7,100,000 -	8,100,000	19	144,901	135,460	93.48
8,100,000 -	9,100,000	15	128,932	121,699	94.39
9,100,000 -	10,100,000	8	75,689	73,027	96.48
10,100,000 -		45	2,265,680	2,198,513	97.04
Grand Total		1,325	\$3,984,629	\$3,764,795	94.48

**Table 13B: Nonresident Taxable Estates With New York Property Distributed by Gross Estate Class**  
(Dollar Data in Thousands)

Gross Estate Class		Number of Estates	NY Gross Estate	Allocated NY Gross Estate	NY Allocation Percentage
Greater Than	Less Than				
\$	0 - \$ 50,000	0	\$0	\$0	0.00
	50,000 - 150,000	11	1,516	1,190	78.47
	150,000 - 300,000	75	17,368	9,542	54.94
	300,000 - 500,000	107	43,016	15,603	36.27
	500,000 - 700,000	90	53,990	17,685	32.76
	700,000 - 900,000	59	46,563	11,850	25.45
	900,000 - 1,100,000	51	51,028	9,678	18.97
	1,100,000 - 1,600,000	72	95,631	18,636	19.49
	1,600,000 - 2,100,000	52	95,401	13,922	14.59
	2,100,000 - 2,600,000	26	60,455	12,101	20.02
	2,600,000 - 3,100,000	20	57,077	8,306	14.55
	3,100,000 - 3,600,000	12	40,243	3,159	7.85
	3,600,000 - 4,100,000	5	19,382	2,682	13.84
	4,100,000 - 5,100,000	19	87,654	8,186	9.34
	5,100,000 - 6,100,000	9	50,161	7,671	15.29
	6,100,000 - 7,100,000	d/	d/	d/	d/
	7,100,000 - 8,100,000	8	61,586	6,536	10.61
	8,100,000 - 9,100,000	7	60,950	5,244	8.60
	9,100,000 - 10,100,000	d/	d/	d/	d/
	10,100,000 -	22	911,281	16,047	1.76
Grand Total		650	\$1,789,106	\$169,363	9.47

d/ Tax Law secrecy provisions prohibit disclosure.



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# Appendix A: Glossary of Key Terms

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Adjusted Gross Estate	The federal gross estate after certain minor additions and subtractions. It includes assets without a situs in New York.
Form ET-90	The basic estate tax return, with supporting schedules, used by estates of decedents who died after May 25, 1990.
Minimum Tax	The tax computed using the maximum federal credit for state death taxes. If it exceeds otherwise-computed tax, it becomes the estate's tax liability.
Net Estate	Taxable estate (gross estate minus deductions) plus adjusted taxable gifts. This is also known as the preliminary tentative tax base, to which, after adding adjusted taxable gifts, the tax rate schedule is applied.
New York Gross Estate	Federal gross estate minus real and tangible personal property having an actual situs outside New York, plus/minus certain other minor modifications.
Nonresident Estate	The estate of a decedent who at death was not a resident of 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.
Resident Estate	The estate of a decedent who at death was a resident of New York. Residency is determined by domicile.

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<b>Surviving Spouse</b>	Where the decedent has a surviving spouse, all transfers to the spouse are exempt from tax.
<b>Taxable Base</b>	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.
<b>Unified Credit</b>	<p>A credit which offsets tax dollar for dollar and creates an exemption level below which no tax is due. For most estates in this study, the credit equals a maximum of \$2,950, and decreases dollar for dollar with tax liability, to a \$500 minimum. This effectively exempts taxable estates of \$115,000 and less from tax.</p> <p>Legislation enacted in 1997 increases the unified credit to \$10,000, exempting taxable estates of \$300,000 and less from tax, effective October 1, 1998.</p>

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

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For office use only



New York State Estate Tax Return For estates of decedents whose date of death is after May 25, 1990

Decedent's last name, 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.

Attorney's or authorized representative's last name, MI, Check box if POA is attached, Executor's last name, First, Middle initial, In care of (firm's name), Address of attorney or authorized representative, Address of executor, City, village or post office, State, ZIP code, Social security number of attorney or authorized rep., Telephone number, Social security number of executor, Telephone number, Waivers are requested, Releases of lien are requested, 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?, Federal estate tax return required, Federal gross estate, Federal taxable estate

Table with 22 rows for Tax Computation. Rows include: 1 New York adjusted gross estate, 2 Total New York allowable deductions, 3 New York adjusted taxable estate, 4 New York adjusted taxable gifts, 5 Preliminary tentative tax base, 6 Preliminary tentative tax on the amount on line 5, 7 Unified credit, 8 Net preliminary tentative tax, 9 Tax attributable to New York adjusted taxable gifts, 10 Tax not attributable to New York adjusted taxable gifts, 11 Multiply line 10 by the decimal on line 37, 12 New York tentative tax, 13 Gift tax payable for gifts made after 1982, 14 New York estate tax before other credits, 15a Agricultural exemption credit, 15b Closely held business credit, 15c Add lines 15a and 15b, 16 Credit for New York estate tax on prior transfers, 17 Credit for New York gift tax paid on pre-1983 gifts, 18 Total other credits, 19a New York net estate tax, 19b New York minimum tax, 19c New York estate tax, 20 Prior tax payments, 21 If line 20 is less than line 19c, subtract line 20 from line 19c. This is the amount you owe, 22 If line 20 is more than line 19c, subtract line 19c from line 20. This is the amount to be refunded to you.

Reminder: Sign this form on page 4. If there is an amount on line 21, make check payable to Commissioner of Taxation and Finance. Mail your return and payment (if any) to: NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556

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

## 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

		Value at Date of Death	or	Alternate Value
<b>Gross assets</b> (see instructions)				
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 (add lines 23 through 31) .....	32			
33a Enter the amount from Form ET-417, if any, for the exclusion for a family owned business .....	33a			
33b Enter the amount from Form ET-418, if any, for the exclusion for land subject to a qualified conservation easement .....	33b			
33c Enter the amount from Form ET-419, if any, for assets excludible from the New York gross estate for victims of Nazi persecution .....	33c			
33d Total of exclusions (add lines 33a, b, and c) .....	33d			
33e * Enter the net amount of additions (or subtractions) from page 3, line 69 .....	33e			
33f Add or subtract line 33e to/from the amount on line 33d .....	33f			
34 <b>New York adjusted gross estate</b> (add or subtract line 33f to/from the amount on line 32) .....	34			

### Computations

35 For resident decedent (enter amount from page 3, line 70) .....	35		
36a New York gross estate for resident decedent (subtract line 35 from line 34) .....	36a		
36b New York gross estate for nonresident decedent (enter amount from page 3, line 71c) .....	36b		
37 Divide line 36a or 36b by line 34 (carry the decimal to four places; cannot be more than 1.0) .....	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 (section 4980A(d) of the IRC), if any .....	42		
43 Subtract line 42 from line 41 .....	43		
44 Enter the amount from Form ET-90.4, Schedule M, line 9 or from federal Form 706, page 3, Schedule M .....	44		
45 * Enter amount, if any, from page 4, line 72 .....	45		
46 New York bequests to surviving spouse (line 44 and add or subtract line 45) .....	46		
47 Enter the amount from Form ET-90.4, Schedule N, line 16 or from federal Form 706, page 3, Schedule O .....	47		
48 * Enter amount, if any, from page 4, line 73 .....	48		
49 New York charitable deduction (line 47 and add or subtract line 48) .....	49		
50 Deduction for principal residence (from line 74) .....	50		
51 Total New York allowable deductions (add lines 43, 46, 49, and 50; also enter on page 1, line 2) .....	51		

\* For use only when a federal estate tax return, Form 706, is attached. Line 42 is applicable only if a deduction was taken on the federal return.

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

At time of death decedent was:  Single  Legally separated  Divorced - Date \_\_\_\_\_

Widow/Widower - Name of deceased spouse \_\_\_\_\_ SS# \_\_\_\_\_  
Date of Death \_\_\_\_\_

Married - Name of surviving spouse \_\_\_\_\_

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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Estate of	Social security number
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**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 Are you making any of the following elections? (If yes, also check applicable box or boxes below) .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| a Special use valuation under section 954-a of the Tax Law. ....   | <input type="checkbox"/> |                          |
| b Exclusion for land subject to a qualified conservation easement under section 954-b of the Tax Law (complete and attach Form ET-418) ...   | <input type="checkbox"/> | <input type="checkbox"/> |
| c Exclusion for a family-owned business under section 954-c of the Tax Law (complete and attach Form ET-417) .....   | <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 <b>full</b> 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 <b>full</b> 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 33e) .....	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, including 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) .....	<b>70</b>	
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**For a nonresident decedent:** List each item of real property and tangible personal property located in New York State, that is required to be included in the New York gross estate. Indicate 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. Property in a Q-TIP Trust that is not required to be included in the New York gross estate under the provisions of section 954(a)(4) and (5) of the Tax Law, should also be excluded.

71a Total value of property located in New York State listed above for a nonresident decedent .....	<b>71a</b>	
71b Real property and tangible personal property within New York State, that is included in the amount on lines 33a, 33b, or 33c .....	<b>71b</b>	
71c Total value of property includable in the New York gross estate of a nonresident (subtract line 71b from line 71a, enter here and on page 2, line 36b) .....	<b>71c</b>	

**Schedule 3 - Adjustment to Federal Marital Deduction**

If an addition to, or subtraction 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.

Also subtract the value of property reported on Form ET-419, *Computation of Exclusion for a Victim of Nazi Persecution*, that passed to the surviving spouse.

**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 - Adjustments to Federal Deduction for Charitable, Public and Similar Gifts and Bequests**

If an addition to, or subtraction 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*).

Include as an addition 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)*). Subtract the value of property reported on Form ET-419, *Computation of Exclusion for a Victim of Nazi Persecution*, that passed to a qualified charitable organization.

**73** Total value of property listed on this schedule (*if negative amount, enter minus; enter here and on page 2, line 48*) . . . **73**

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**Schedule 5 - Deduction for Principal Residence** (for estates of decedents whose date of death is on or after June 8, 1995)

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

**If an attorney or authorized representative is listed on page 1, he or she must complete the following declaration:**

I declare that I am a (check one or more)  attorney;  certified public accountant;  enrolled agent; or  public accountant enrolled with the New York State Education Department; and agree to represent the executor for the estate, and I am authorized to receive tax information regarding this estate.

Signature of authorized representative \_\_\_\_\_ Date \_\_\_\_\_

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. Furthermore, I/we, as executor(s) for this estate, authorize the person, if any, named as my/our representative on the front of this return to receive confidential tax information regarding this estate.

Signature of executor	Date	Signature of co-executor	Date
Signature of preparer other than executor			Date
Address of preparer	City	State	ZIP code

# Appendix C: Tax Rate Schedule

## Unified Estate and Gift Tax Rate Schedule

Taxable Amount Over	Taxable Amount Not Over	Tax Is			
\$ 0	\$ 50,000	2% of such amount			
50,000	150,000	\$ 1,000 +	3%	of excess over	\$ 50,000
150,000	300,000	4,000 +	4%	of excess over	150,000
300,000	500,000	10,000 +	5%	of excess over	300,000
500,000	700,000	20,000 +	6%	of excess over	500,000
700,000	900,000	32,000 +	7%	of excess over	700,000
900,000	1,100,000	46,000 +	8%	of excess over	900,000
1,100,000	1,600,000	62,000 +	9%	of excess over	1,100,000
1,600,000	2,100,000	107,000 +	10%	of excess over	1,600,000
2,100,000	2,600,000	157,000 +	11%	of excess over	2,100,000
2,600,000	3,100,000	212,000 +	12%	of excess over	2,600,000
3,100,000	3,600,000	272,000 +	13%	of excess over	3,100,000
3,600,000	4,100,000	337,000 +	14%	of excess over	3,600,000
4,100,000	5,100,000	407,000 +	15%	of excess over	4,100,000
5,100,000	6,100,000	557,000 +	16%	of excess over	5,100,000
6,100,000	7,100,000	717,000 +	17%	of excess over	6,100,000
7,100,000	8,100,000	887,000 +	18%	of excess over	7,100,000
8,100,000	9,100,000	1,067,000 +	19%	of excess over	8,100,000
9,100,000	10,100,000	1,257,000 +	20%	of excess over	9,100,000
10,100,000		1,457,000 +	21%	of excess over	10,100,000

