



New York State Estate Tax SFY 1999-00

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, 1999 and March 31, 2000. During this period, the Department processed 24,306 Form ET-90 returns, 18,205 of which had a total tax liability of approximately \$983.7 million, and 6,101 of which had no tax liability. Estates of decedents who were New York residents accounted for over 98 percent of total tax liability.

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

The following discussion relates to the tax law in effect during SFY 1999-00. As described on page 3, the tax was dramatically revised and reduced for estates of decedents dying on or after February 1, 2000. However, the impact of these law changes is not reflected in the data contained in this report.

During New York SFY 1999-00, 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 generally to the Internal Revenue Code as amended through July 22, 1998.

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 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.

The unified credit is then subtracted. This credit serves to exempt estates plus taxable gifts of under \$115,000 (\$300,000 beginning on October 1, 1998) from tax, and 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 seven months (six months for estates of decedents dying before October 1, 1998). For this reason, many returns are also filed within seven months, despite the nine-month due date.

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 from a maximum of \$2,950 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.

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. This type of tax applied in 38 other states as of January 1, 2001. 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.

Description of Data in This Study

The information in this study comes from all estate tax returns which the Department processed during the 1999-00 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, nearly 7 percent of all returns relate to decedents who died before 1997. 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, 1999 and March 31, 2000, the nearly \$984 million of liability on these returns differs from fiscal year 2000 net estate tax collections of \$975 million. This is because 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 1999-2000 estate tax payments came from estates that did not yet file a tax return as of the end of the 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 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.

Tables Contained in This Study

The following tables provide statistical information on estate tax returns processed during the 1999-2000 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 All Estates - Assets,
Deductions, Credits, Tax
Liability**
(Dollar Data in Thousands)

Item	Total	Taxable	Nontaxable
Number of Returns	24,306	18,205	6,101
New York Gross Estate	\$26,145,409	\$22,943,716	\$3,201,692
Real Estate	3,043,181	2,698,981	344,200
Stocks and Bonds	10,838,407	9,711,915	1,126,491
Mortgages, Notes & Cash	2,365,781	2,147,166	218,615
Insurance	789,090	543,655	245,435
Jointly Owned Property	2,418,469	1,727,164	691,305
Miscellaneous Assets	3,544,621	3,305,315	239,306
Transfers During Decedent's Life	1,770,007	1,705,917	64,089
Powers of Appointment	142,302	138,445	3,857
Annuities	1,420,420	1,152,005	268,414
Adjustments	(186,868)	(186,849)	(20)
Federal Gross Estate	\$26,332,277	\$23,130,565	\$3,201,712
Total Deductions	\$12,847,213	\$9,752,723	\$3,094,489
Funeral and Administrative Expenses	983,259	911,809	71,450
Debts of Decedent	725,712	587,440	138,272
Net Losses During Administration and Federal Tax on Excess Retirement Accumulations	24,800	21,491	3,309
New York Marital Deduction and Fed Adjustment	7,785,426	5,302,971	2,482,454
New York Charitable Deduction and Fed Adjustment	1,719,374	1,484,961	234,413
Primary Residence Deduction	1,608,641	1,444,051	164,590
New York Taxable Base	\$13,762,638	\$13,579,088	\$183,549
New York Taxable Estate	13,369,995	13,193,240	176,755
Adjusted Taxable Gifts	392,643	385,848	6,795
Estate Tax on New York Taxable Base (Before Allocation)	\$1,202,853	\$1,198,458	\$4,395
Total Tax Credits	\$53,192	\$48,752	\$4,441
Gift Tax Payable on Gifts Made After 1982	29,520	29,208	312
Unified Credit	17,675	13,569	4,106
Agricultural Exemption Credit and Closely Held Business Credit	2,292	2,269	23
Prior Transfer Credit and Gift Tax Credit	3,705	3,705	0
Tax After Credit (New York Estate Tax Liability)	\$983,703	\$983,703	\$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)

		All		
Year of Death	Number	NY Gross Estate	NY Taxable Base*	NY Estate Tax Liability
1990	49	\$169,483	\$13,077	\$639
1991	68	22,294	10,516	306
1992	118	132,875	81,410	1,234
1993	154	86,757	59,142	5,412
1994	217	81,276	46,261	1,495
1995	340	276,344	174,375	14,230
1996	694	602,400	274,003	20,861
1997	1,768	2,072,593	1,145,735	88,561
1998	11,862	14,665,372	7,113,587	508,093
1999-2000	9,036	8,036,014	4,844,532	342,870
Grand Total	24,306	\$26,145,409	\$13,762,638	\$983,703

		Residents		
Year of Death	Number	NY Gross Estate	NY Taxable Base*	NY Estate Tax Liability
1990	47	\$166,447	\$11,761	\$621
1991	66	21,410	10,343	305
1992	109	66,236	24,315	966
1993	143	83,210	56,595	5,376
1994	208	74,489	43,325	1,482
1995	314	230,126	139,202	14,066
1996	655	564,708	264,561	20,781
1997	1,648	1,557,405	802,911	83,774
1998	11,379	13,151,828	6,400,215	499,318
1999-2000	8,810	7,671,227	4,641,793	340,643
Grand Total	23,379	\$23,587,085	\$12,395,021	\$967,331

		Nonresidents		
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	66,639	57,094	269
1993	11	3,546	2,547	36
1994	9	6,787	2,936	14
1995	26	46,219	35,173	164
1996	39	37,691	9,442	80
1997	120	515,188	342,824	4,788
1998	483	1,513,544	713,372	8,776
1999-2000	226	364,787	202,739	2,227
Grand Total	927	\$2,558,324	\$1,367,617	\$16,372

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

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 3: 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 Base*	NY Estate Tax Liability	County	Number of Estates	NY Gross Estate	NY Taxable Base*	NY Estate Tax Liability
NEW YORK CITY	6,378	\$8,701,972	\$5,282,903	\$484,969	Montgomery	45	\$29,023	\$21,574	\$1,057
Bronx	521	392,062	268,644	14,935	Nassau	2,023	3,155,283	1,504,222	134,224
King	1,524	1,057,157	693,513	34,115	Niagara	178	96,877	76,503	3,213
New York	1,943	5,469,388	3,159,428	372,241	Oneida	171	153,537	120,236	8,389
Queens	2,019	1,510,231	986,952	53,422	Onondaga	350	355,852	188,369	10,838
Richmond	371	273,135	174,367	10,256	Ontario	93	76,462	50,427	3,645
					Orange	234	212,598	146,917	11,467
REST OF STATE	11,827	\$14,241,744	\$8,296,185	\$498,734	Orleans	25	17,405	12,856	590
Albany	331	252,407	170,320	7,872	Oswego	50	54,787	30,368	2,145
Allegany	32	25,003	20,557	1,022	Otsego	51	48,949	29,821	1,483
Broome	199	145,475	113,943	6,156	Putnam	73	58,719	39,820	3,600
Cattaraugus	64	37,518	31,145	1,450	Rensselaer	145	102,339	73,108	3,294
Cayuga	53	35,111	20,633	785	Rockland	247	200,611	107,716	5,488
Chautauqua	94	71,169	40,301	1,650	St. Lawrence	126	81,399	58,459	2,695
Chemung	70	45,179	34,613	1,608	Saratoga	224	197,791	135,025	7,423
Chenango	28	24,464	17,490	1,080	Schenectady	23	13,733	10,186	406
Clinton	45	27,868	20,333	1,011	Schoharie	13	9,820	8,221	444
Columbia	65	52,075	38,358	2,266	Schuyler	25	16,508	11,364	502
Cortland	28	19,189	17,357	988	Seneca	81	60,535	47,108	2,635
Delaware	38	33,529	23,737	1,468	Steuben	60	40,599	31,813	1,464
Dutchess	280	405,176	155,762	9,017	Suffolk	1,360	1,365,220	813,025	55,712
Erie	937	774,271	517,577	27,395	Sullivan	72	120,087	36,738	1,674
Essex	35	21,118	17,033	857	Tioga	27	17,908	15,154	785
Franklin	17	7,928	5,555	204	Tompkins	82	93,026	57,708	3,327
Fulton	34	23,795	17,653	904	Ulster	173	116,084	76,251	3,506
Genesee	53	27,890	22,490	902	Warren	59	44,804	30,484	1,432
Greene	42	32,925	20,572	1,151	Washington	49	39,267	25,682	1,131
Hamilton	10	5,663	3,328	134	Wayne	57	56,764	41,639	3,739
Herkimer	51	41,974	29,893	1,764	Westchester	1,389	1,848,047	1,092,034	91,199
Jefferson	56	37,470	26,484	1,203	Wyoming	31	13,939	10,244	369
Lewis	14	10,789	6,359	252	Yates	32	20,224	14,995	623
Livingston	45	30,069	23,732	1,042	Unclassified	67	59,875	44,198	2,358
Madison	52	58,999	45,231	4,768	Nonresidents	711	2,412,969	1,361,632	16,372
Monroe	808	803,644	531,832	34,556	Total	18,205	\$22,943,716	\$13,579,088	\$983,703

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

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

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

(Dollar Data in Thousands)

NONTAXABLE ESTATES							
County	Number of Estates	NY Gross Estate	NY Taxable Base*	County	Number of Estates	NY Gross Estate	NY Taxable Base*
NEW YORK CITY	1,560	\$1,339,680	\$49,306	Montgomery	16	\$7,381	\$697
Bronx	133	40,369	4,406	Nassau	518	303,025	10,359
King	396	157,825	12,498	Niagara	147	31,625	5,674
New York	344	881,792	10,960	Oneida	76	25,737	2,655
Queens	547	216,628	18,332	Onondaga	167	53,929	5,961
Richmond	140	43,066	3,110	Ontario	45	13,608	1,755
				Orange	99	31,659	3,226
REST OF STATE	4,541	\$1,862,012	\$134,243	Orleans	16	3,548	455
Albany	137	61,665	3,807	Oswego	31	8,177	1,094
Allegany	14	2,893	633	Otsego	30	6,833	1,255
Broome	101	35,549	3,507	Putnam	35	10,941	769
Cattaraugus	32	9,313	1,315	Rensselaer	55	17,294	1,713
Cayuga	27	7,545	942	Rockland	82	40,820	1,501
Chautauqua	37	10,775	1,429	St. Lawrence	62	19,767	1,939
Chemung	29	6,782	1,134	Saratoga	96	32,766	2,869
Chenango	21	4,427	550	Schenectady	10	2,769	482
Clinton	20	6,315	563	Schoharie	d/	d/	d/
Columbia	33	17,898	977	Schuyler	10	2,082	391
Cortland	10	4,458	229	Seneca	33	8,255	1,167
Delaware	25	6,347	1,255	Steuben	32	7,531	1,520
Dutchess	101	40,721	2,433	Suffolk	479	202,158	10,815
Erie	521	153,920	18,680	Sullivan	38	10,561	1,055
Essex	d/	d/	d/	Tioga	14	4,063	451
Franklin	14	3,678	517	Tompkins	38	21,518	1,003
Fulton	12	4,576	653	Ulster	65	19,219	1,725
Genesee	37	10,605	873	Warren	30	8,437	947
Greene	16	4,252	419	Washington	20	4,650	912
Hamilton	d/	d/	d/	Wayne	40	9,578	1,276
Herkimer	d/	d/	d/	Westchester	376	221,128	9,227
Jefferson	30	11,427	1,096	Wyoming	21	7,367	726
Lewis	d/	d/	d/	Yates	12	4,733	382
Livingston	21	8,148	601	Unclassified	30	37,789	875
Madison	33	6,871	1,188	Nonresidents	216	145,354	5,985
Monroe	299	110,358	9,607	Total	6,101	\$3,201,692	\$183,549

d/ Tax Law secrecy provisions prohibit disclosure.

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

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

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		6,101	\$3,201,692	\$3,094,489	\$6,795	\$183,549	\$4,395	\$4,441	\$0
\$	0 - \$	258	302,363	248,619	1,421	55,165	2,100	631	62
	500 - 1,000	398	170,990	107,187	5,121	69,226	3,643	1,092	326
	1,000 - 1,500	517	229,261	172,513	2,587	59,918	1,899	916	638
	1,500 - 2,000	472	193,427	126,353	2,218	69,564	2,462	852	834
	2,000 - 3,000	818	568,040	435,741	6,022	138,585	6,477	1,448	2,024
	3,000 - 4,000	694	420,259	185,018	6,344	241,585	27,018	1,235	2,409
	4,000 - 5,000	598	280,363	163,958	7,310	123,715	4,778	1,020	2,707
	5,000 - 6,000	849	346,833	174,832	4,048	176,052	5,787	855	4,666
	6,000 - 7,000	813	374,783	175,992	4,949	203,740	8,033	802	5,281
	7,000 - 8,000	761	352,110	156,924	2,294	197,488	7,069	558	5,704
	8,000 - 9,000	728	421,901	217,703	5,239	209,810	7,502	638	6,190
	9,000 - 10,000	794	411,038	167,762	6,803	250,080	9,510	698	7,515
	10,000 - 12,500	1,325	849,271	396,821	9,733	462,188	17,692	1,107	14,878
	12,500 - 15,000	1,172	985,654	444,583	7,633	549,104	34,698	1,028	16,129
	15,000 - 17,500	1,060	950,665	438,478	8,243	520,466	26,688	1,102	17,189
	17,500 - 20,000	781	671,799	238,203	5,905	439,501	25,851	820	14,597
	20,000 - 25,000	1,152	1,055,324	380,297	11,027	686,053	33,364	1,060	25,826
	25,000 - 30,000	1,470	2,595,941	1,638,840	11,166	968,267	45,557	1,227	40,629
	30,000 - 40,000	994	1,552,952	815,425	16,087	753,614	36,363	1,296	33,817
	40,000 - 50,000	479	624,584	166,135	9,485	467,934	26,898	913	21,458
	50,000 - 100,000	986	1,727,450	481,491	28,706	1,274,666	84,808	2,331	68,595
	100,000 - 500,000	872	3,075,234	851,195	73,043	2,297,083	203,536	5,362	177,990
	500,000 - 1,000,000	108	981,524	352,889	31,160	659,796	78,376	3,413	74,521
	1,000,000 -	106	3,801,950	1,215,763	119,302	2,705,488	498,349	18,349	439,719
	Grand Total	24,306	\$26,145,409	\$12,847,213	\$392,643	\$13,762,638	\$1,202,853	\$53,192	\$983,703
	Resident	23,379	23,587,085	11,648,818	389,836	12,395,021	1,014,457	52,379	967,331
	Nonresident	927	2,558,324	1,198,395	2,807	1,367,617	188,395	813	16,372

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		3,338	\$2,622,757	\$2,630,576	\$3,650	\$50,951	\$1,246	\$1,280	\$0
\$	0 - \$	60	230,021	214,017	1,229	17,233	658	160	14
	500 -	72	82,381	68,474	4,213	18,203	791	450	58
	1,000 -	72	124,290	109,730	2,007	16,605	672	187	90
	1,500 -	62	81,999	69,886	1,263	13,389	486	164	110
	2,000 -	109	363,961	329,072	3,299	38,333	2,947	262	273
	3,000 -	93	113,863	84,662	2,332	31,534	1,641	203	324
	4,000 -	77	79,948	62,261	1,971	19,658	717	159	350
	5,000 -	125	98,991	68,972	1,366	31,385	1,117	128	689
	6,000 -	120	95,235	65,286	1,572	31,520	1,114	131	777
	7,000 -	102	82,847	55,107	526	28,266	973	71	768
	8,000 -	110	163,682	128,268	1,555	37,078	1,626	110	935
	9,000 -	123	121,432	84,470	1,768	38,730	1,360	197	1,167
	10,000 -	218	314,316	240,162	4,666	78,820	2,941	351	2,460
	12,500 -	222	478,197	308,366	2,478	172,708	20,311	285	3,105
	15,000 -	220	403,747	309,714	3,629	97,662	3,814	350	3,568
	17,500 -	155	222,378	146,825	2,058	77,611	3,134	211	2,893
	20,000 -	249	389,619	246,695	3,601	146,525	6,523	236	5,602
	25,000 -	740	1,978,857	1,494,884	4,067	488,040	23,395	404	20,613
	30,000 -	196	791,612	650,966	3,734	144,380	6,857	204	6,397
	40,000 -	35	103,503	71,536	1,358	33,326	1,790	117	1,575
	50,000 -	98	384,811	251,266	4,910	138,456	9,958	338	6,725
	100,000 -	90	706,530	480,330	16,334	242,534	20,932	1,008	19,561
	500,000 -	24	339,587	201,284	15,748	154,051	18,853	2,401	16,172
	1,000,000 -	17	832,059	355,170	9,129	486,018	90,831	989	54,794
	Grand Total	6,727	\$11,206,625	\$8,727,979	\$98,463	\$2,633,017	\$224,686	\$10,398	\$149,021
	Resident	6,391	9,746,710	7,725,916	98,133	2,170,971	154,128	10,154	143,075
	Nonresident	336	1,459,915	1,002,063	330	462,046	70,558	244	5,946

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		2,763	\$578,935	\$463,913	\$3,145	\$132,598	\$3,148	\$3,160	\$0
\$	0 - \$	198	72,342	34,602	192	37,932	1,442	471	48
	500 - 1,000	326	88,609	38,713	909	51,023	2,852	642	268
	1,000 - 1,500	445	104,971	62,783	580	43,313	1,227	729	547
	1,500 - 2,000	410	111,428	56,467	954	56,175	1,976	688	724
	2,000 - 3,000	709	204,079	106,669	2,723	100,252	3,530	1,186	1,751
	3,000 - 4,000	601	306,396	100,356	4,012	210,051	25,378	1,032	2,085
	4,000 - 5,000	521	200,415	101,697	5,340	104,057	4,061	860	2,357
	5,000 - 6,000	724	247,842	105,860	2,682	144,667	4,670	726	3,977
	6,000 - 7,000	693	279,548	110,706	3,377	172,219	6,919	671	4,504
	7,000 - 8,000	659	269,263	101,816	1,768	169,222	6,096	487	4,936
	8,000 - 9,000	618	258,220	89,435	3,683	172,732	5,877	527	5,256
	9,000 - 10,000	671	289,607	83,292	5,035	211,349	8,150	500	6,348
	10,000 - 12,500	1,107	534,955	156,659	5,068	383,368	14,750	756	12,418
	12,500 - 15,000	950	507,458	136,217	5,155	376,396	14,387	743	13,024
	15,000 - 17,500	840	546,917	128,764	4,614	422,804	22,874	752	13,621
	17,500 - 20,000	626	449,421	91,378	3,847	361,890	22,718	609	11,704
	20,000 - 25,000	903	665,705	133,602	7,425	539,529	26,841	824	20,224
	25,000 - 30,000	730	617,085	143,956	7,099	480,228	22,162	823	20,016
	30,000 - 40,000	798	761,340	164,459	12,353	609,234	29,506	1,092	27,420
	40,000 - 50,000	444	521,081	94,600	8,127	434,608	25,108	797	19,883
	50,000 - 100,000	888	1,342,639	230,225	23,795	1,136,210	74,850	1,993	61,870
	100,000 - 500,000	782	2,368,704	370,865	56,710	2,054,549	182,604	4,354	158,429
	500,000 - 1,000,000	84	641,937	151,605	15,412	505,744	59,523	1,012	58,349
	1,000,000 -	89	2,969,891	860,594	110,173	2,219,470	407,517	17,360	384,925
	Grand Total	17,579	\$14,938,784	\$4,119,234	\$294,179	\$11,129,621	\$978,167	\$42,794	\$834,682
	Resident	16,988	13,840,376	3,922,902	291,702	10,224,050	860,330	42,225	824,256
	Nonresident	591	1,098,408	196,332	2,477	905,571	117,837	569	10,426

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 - \$	8	\$247	\$395	\$1,250	\$1,368	\$46	\$22	\$38
	50,000 - 150,000	288	37,698	3,637	10,358	44,419	1,318	961	404
	150,000 - 300,000	3,093	718,597	267,224	22,043	474,207	14,018	4,306	11,415
	300,000 - 500,000	4,937	1,929,528	615,567	24,863	1,339,055	45,750	4,868	43,955
	500,000 - 700,000	3,180	1,888,528	517,991	21,017	1,392,100	55,153	2,723	52,791
	700,000 - 900,000	1,853	1,465,114	411,823	13,110	1,066,606	46,710	1,926	43,685
	900,000 - 1,100,000	1,107	1,099,805	317,112	11,613	794,370	38,294	1,214	35,449
	1,100,000 - 1,600,000	1,405	1,855,346	624,130	18,571	1,249,895	67,720	2,396	62,073
	1,600,000 - 2,100,000	693	1,261,674	483,344	14,778	793,107	49,248	1,230	45,685
	2,100,000 - 2,600,000	435	1,014,566	425,916	19,955	608,641	41,894	1,314	38,138
	2,600,000 - 3,100,000	252	712,463	301,686	11,822	422,599	31,697	770	29,594
	3,100,000 - 3,600,000	162	541,596	204,006	13,075	350,666	29,108	981	27,080
	3,600,000 - 4,100,000	122	468,498	234,636	9,312	243,175	20,422	635	18,656
	4,100,000 - 5,100,000	148	675,756	299,557	18,631	394,829	36,945	1,742	33,330
	5,100,000 - 6,100,000	102	565,012	264,501	8,350	308,862	30,994	725	27,256
	6,100,000 - 7,100,000	88	576,432	283,824	9,936	302,544	32,558	1,080	29,647
	7,100,000 - 8,100,000	46	348,451	178,837	7,603	177,217	20,544	469	17,975
	8,100,000 - 9,100,000	49	418,451	190,307	4,896	233,040	28,472	322	21,382
	9,100,000 - 10,100,000	32	307,880	182,373	2,498	128,005	15,842	198	12,538
	10,100,000 -	205	7,058,075	3,945,857	142,167	3,254,385	591,724	20,871	432,613
	Grand Total	18,205	\$22,943,716	\$9,752,723	\$385,848	\$13,579,088	\$1,198,458	\$48,752	\$983,703
	Resident	17,494	20,530,747	8,698,349	383,057	12,217,456	1,010,203	48,079	967,331
	Nonresident	711	2,412,969	1,054,374	2,791	1,361,632	188,255	673	16,372

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 - \$	8	\$247	\$395	\$1,250	\$1,368	\$46	\$22	\$38
	50,000 - 150,000	278	36,384	3,569	10,358	43,172	1,285	935	398
	150,000 - 300,000	2,997	696,775	261,325	22,033	458,260	13,549	4,193	11,149
	300,000 - 500,000	4,833	1,889,389	605,130	24,510	1,309,000	44,705	4,767	43,443
	500,000 - 700,000	3,093	1,836,170	506,993	20,288	1,350,011	53,422	2,656	52,088
	700,000 - 900,000	1,780	1,406,733	397,989	12,875	1,021,701	44,699	1,879	43,099
	900,000 - 1,100,000	1,051	1,044,185	303,658	11,436	752,028	36,203	1,183	34,814
	1,100,000 - 1,600,000	1,310	1,728,375	578,570	18,130	1,167,935	63,301	2,336	60,962
	1,600,000 - 2,100,000	661	1,202,969	465,158	14,778	752,588	46,614	1,209	45,125
	2,100,000 - 2,600,000	407	948,493	401,957	19,955	566,526	38,974	1,300	37,761
	2,600,000 - 3,100,000	236	667,917	281,834	11,822	397,905	29,892	751	29,121
	3,100,000 - 3,600,000	151	504,359	187,801	13,075	329,633	27,408	975	26,236
	3,600,000 - 4,100,000	109	418,607	202,791	9,312	225,129	19,101	627	18,539
	4,100,000 - 5,100,000	136	621,937	272,121	18,631	368,447	34,581	1,712	33,017
	5,100,000 - 6,100,000	91	503,779	243,964	8,348	268,163	26,862	719	26,310
	6,100,000 - 7,100,000	79	516,486	245,870	9,347	279,963	30,269	1,050	29,458
	7,100,000 - 8,100,000	41	310,690	156,861	7,348	161,178	18,691	458	17,875
	8,100,000 - 9,100,000	35	298,808	128,122	4,896	175,582	21,557	258	20,891
	9,100,000 - 10,100,000	27	259,520	157,938	2,498	104,080	12,778	196	12,456
	10,100,000 -	171	5,638,925	3,296,305	142,167	2,484,787	446,265	20,852	424,551
Grand Total		17,494	\$20,530,747	\$8,698,349	\$383,057	\$12,217,456	\$1,010,203	\$48,079	\$967,331

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	10	1,315	67	0	1,247	32	26	5
150,000 -	300,000	96	21,822	5,900	10	15,948	470	113	266
300,000 -	500,000	104	40,139	10,438	353	30,055	1,044	101	512
500,000 -	700,000	87	52,358	10,998	729	42,089	1,731	66	703
700,000 -	900,000	73	58,381	13,833	235	44,905	2,011	47	586
900,000 -	1,100,000	56	55,620	13,454	177	42,342	2,091	31	635
1,100,000 -	1,600,000	95	126,970	45,560	441	81,960	4,419	60	1,111
1,600,000 -	2,100,000	32	58,705	18,186	0	40,519	2,634	20	560
2,100,000 -	2,600,000	28	66,074	23,959	0	42,115	2,920	14	377
2,600,000 -	3,100,000	16	44,546	19,852	0	24,694	1,805	19	473
3,100,000 -	3,600,000	11	37,238	16,205	0	21,032	1,701	6	843
3,600,000 -	4,100,000	13	49,891	31,845	0	18,046	1,322	8	117
4,100,000 -	5,100,000	12	53,819	27,437	0	26,382	2,364	30	314
5,100,000 -	6,100,000	11	61,233	20,537	2	40,698	4,132	6	945
6,100,000 -	7,100,000	9	59,946	37,954	589	22,581	2,289	29	189
7,100,000 -	8,100,000	5	37,761	21,977	255	16,039	1,853	11	100
8,100,000 -	9,100,000	14	119,643	62,185	0	57,458	6,915	64	491
9,100,000 -	10,100,000	5	48,360	24,435	0	23,924	3,064	3	82
10,100,000 -		34	1,419,150	649,552	0	769,598	145,459	19	8,062
Grand Total		711	\$2,412,969	\$1,054,374	\$2,791	\$1,361,632	\$188,255	\$673	\$16,372

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 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	279	\$8,038	\$5,347	\$1,581	\$6,065	\$154	\$156
50,000 -	150,000	1,748	188,767	111,436	1,484	83,231	1,963	1,968
150,000 -	300,000	1,614	328,930	290,667	123	51,300	1,210	1,203
300,000 -	500,000	1,073	421,231	416,801	113	17,744	411	425
500,000 -	700,000	550	324,430	326,309	25	9,107	211	225
700,000 -	900,000	286	224,857	225,069	874	5,662	142	154
900,000 -	1,100,000	157	155,244	156,969	0	2,476	57	57
1,100,000 -	1,600,000	181	236,856	246,688	0	2,135	47	47
1,600,000 -	2,100,000	85	154,324	154,735	0	1,117	26	26
2,100,000 -	2,600,000	41	93,931	94,439	0	577	13	13
2,600,000 -	3,100,000	19	53,709	53,938	0	75	2	2
3,100,000 -	3,600,000	12	39,790	39,555	600	850	33	34
3,600,000 -	4,100,000	12	46,201	47,144	505	616	23	23
4,100,000 -	5,100,000	18	82,396	82,902	0	333	7	7
5,100,000 -	6,100,000	6	34,119	33,992	0	377	9	9
6,100,000 -	7,100,000	5	32,694	32,701	0	0	0	0
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	0	0	0	0	0	0	0
10,100,000 -		10	736,433	736,140	1,492	1,785	84	89
Grand Total		6,101	\$3,201,692	\$3,094,489	\$6,795	\$183,549	\$4,395	\$4,441
Resident		5,885	3,056,338	2,950,468	6,778	177,565	4,255	4,301
Nonresident		216	145,354	144,021	16	5,985	140	140

d/ Tax Law secrecy provisions prohibit disclosure.

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 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	d/	d/	4	\$206	5	\$75	3	\$19
50,000 -	150,000	d/	d/	117	6,509	213	13,036	132	2,335
150,000 -	300,000	1,721	\$241,449	1,447	103,293	2,300	151,521	1,521	36,522
300,000 -	500,000	2,875	502,429	3,020	403,571	3,927	385,068	2,515	81,173
500,000 -	700,000	1,811	397,086	2,324	540,639	2,571	326,157	1,600	68,303
700,000 -	900,000	1,020	249,142	1,484	506,246	1,518	215,865	937	46,496
900,000 -	1,100,000	580	154,933	914	428,972	909	136,324	545	30,930
1,100,000 -	1,600,000	723	232,670	1,194	761,186	1,164	194,485	655	61,013
1,600,000 -	2,100,000	344	140,146	596	565,516	568	107,338	337	45,236
2,100,000 -	2,600,000	224	100,965	387	468,334	358	78,154	212	34,438
2,600,000 -	3,100,000	122	59,630	226	369,823	213	49,747	119	19,551
3,100,000 -	3,600,000	88	54,447	138	270,334	140	38,900	74	10,784
3,600,000 -	4,100,000	59	37,586	112	230,972	100	22,227	69	13,355
4,100,000 -	5,100,000	71	52,897	137	384,675	129	37,686	66	19,393
5,100,000 -	6,100,000	57	50,138	93	296,248	94	30,608	47	13,617
6,100,000 -	7,100,000	45	46,742	81	272,858	79	23,590	38	15,375
7,100,000 -	8,100,000	26	29,282	43	203,338	46	9,550	23	12,360
8,100,000 -	9,100,000	31	42,096	44	208,188	44	21,016	18	3,673
9,100,000 -	10,100,000	18	28,575	28	144,292	29	12,704	13	2,613
10,100,000 -		124	272,058	199	3,546,717	187	293,115	85	26,469
	Grand Total	10,010	\$2,698,981	12,588	\$9,711,915	14,594	\$2,147,166	9,009	\$543,655
	Resident	9,490	2,430,080	12,134	8,756,501	14,064	1,977,541	8,693	506,064
	Nonresident	520	268,901	454	955,415	530	169,625	316	37,590

d/ Tax Law secrecy provisions prohibit disclosure.

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	4	\$173	4	\$7	d/	d/	0	\$0
50,000 -	150,000	112	6,462	175	2,205	d/	d/	0	0
150,000 -	300,000	1,263	87,919	1,841	35,714	227	\$25,676	9	1,035
300,000 -	500,000	2,383	261,671	3,349	93,265	407	81,581	19	3,296
500,000 -	700,000	1,652	239,852	2,376	94,964	295	95,602	16	2,837
700,000 -	900,000	1,014	168,226	1,463	84,340	209	85,796	8	2,515
900,000 -	1,100,000	631	120,126	938	68,701	144	77,054	13	3,800
1,100,000 -	1,600,000	789	186,512	1,204	139,381	182	125,440	20	5,965
1,600,000 -	2,100,000	405	121,787	625	105,972	92	78,189	6	1,807
2,100,000 -	2,600,000	239	71,949	385	94,783	82	83,211	8	5,425
2,600,000 -	3,100,000	135	44,489	233	61,951	40	54,850	d/	d/
3,100,000 -	3,600,000	86	32,209	150	59,671	30	37,718	4	4,979
3,600,000 -	4,100,000	69	26,758	110	45,412	30	47,930	4	10,174
4,100,000 -	5,100,000	78	39,490	141	62,359	33	41,158	3	4,655
5,100,000 -	6,100,000	54	44,705	98	54,153	24	43,831	4	11,331
6,100,000 -	7,100,000	51	37,341	87	83,123	26	57,185	d/	d/
7,100,000 -	8,100,000	27	23,170	44	21,346	16	21,562	3	7,988
8,100,000 -	9,100,000	25	26,533	49	79,657	10	27,435	d/	d/
9,100,000 -	10,100,000	16	21,361	31	33,609	10	52,491	d/	d/
10,100,000 -		102	166,429	200	2,084,703	86	668,044	14	60,909
Grand Total		9,135	\$1,727,164	13,503	\$3,305,315	1,968	\$1,705,917	140	\$138,445
Resident		8,754	1,600,182	12,937	2,885,754	1,769	1,343,818	129	132,747
Nonresident		381	126,982	566	419,561	199	362,100	11	5,698

d/ Tax Law secrecy provisions prohibit disclosure.

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/	3	(\$980)	8	\$247
50,000 -	150,000	d/	d/	12	(2,308)	288	37,698
150,000 -	300,000	625	\$39,092	24	(3,623)	3,093	718,597
300,000 -	500,000	1,314	121,622	28	(4,150)	4,937	1,929,528
500,000 -	700,000	996	128,667	31	(5,579)	3,180	1,888,528
700,000 -	900,000	640	107,601	24	(1,115)	1,853	1,465,114
900,000 -	1,100,000	431	80,229	18	(1,264)	1,107	1,099,805
1,100,000 -	1,600,000	545	150,771	26	(2,079)	1,405	1,855,346
1,600,000 -	2,100,000	279	96,995	13	(1,312)	693	1,261,674
2,100,000 -	2,600,000	160	78,770	23	(1,461)	435	1,014,566
2,600,000 -	3,100,000	104	53,652	d/	d/	252	712,463
3,100,000 -	3,600,000	56	33,947	9	(1,392)	162	541,596
3,600,000 -	4,100,000	52	33,975	10	109	122	468,498
4,100,000 -	5,100,000	45	34,674	10	(1,230)	148	675,756
5,100,000 -	6,100,000	33	21,144	7	(764)	102	565,012
6,100,000 -	7,100,000	42	38,547	d/	d/	88	576,432
7,100,000 -	8,100,000	19	19,936	7	(82)	46	348,451
8,100,000 -	9,100,000	15	7,971	d/	d/	49	418,451
9,100,000 -	10,100,000	15	11,593	d/	d/	32	307,880
10,100,000 -		77	90,485	50	(150,855)	205	7,058,075
	Grand Total	5,502	\$1,152,005	323	(\$186,849)	18,205	\$22,943,716
	Resident	5,293	1,078,554	300	(180,495)	17,494	20,530,747
	Nonresident	209	73,451	23	(6,354)	711	2,412,969

d/ Tax Law secrecy provisions prohibit disclosure.

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

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	106	\$2,421	47	\$734	147	\$2,282	86	\$648	
50,000 - 150,000	982	71,481	539	19,083	1,144	34,292	894	13,416	
150,000 - 300,000	872	106,062	581	27,727	934	35,160	918	26,337	
300,000 - 500,000	248	42,640	538	58,732	577	37,655	683	42,299	
500,000 - 700,000	153	28,145	318	58,561	309	27,818	357	36,893	
700,000 - 900,000	78	17,176	180	44,893	158	18,805	198	21,927	
900,000 - 1,100,000	41	13,403	106	31,769	90	11,366	104	15,639	
1,100,000 - 1,600,000	59	17,981	135	53,862	118	18,301	117	31,525	
1,600,000 - 2,100,000	25	9,233	56	23,811	50	7,527	61	21,878	
2,100,000 - 2,600,000	11	3,246	33	30,438	24	7,412	30	11,697	
2,600,000 - 3,100,000	6	2,656	13	16,285	13	2,331	9	4,713	
3,100,000 - 3,600,000	4	4,157	10	25,999	10	2,196	6	345	
3,600,000 - 4,100,000	d/	d/	6	5,046	7	2,036	7	3,970	
4,100,000 - 5,100,000	8	9,710	17	40,976	15	2,104	7	5,578	
5,100,000 - 6,100,000	d/	d/	5	10,569	d/	d/	d/	d/	
6,100,000 - 7,100,000	3	4,333	d/	d/	d/	d/	d/	d/	
7,100,000 - 8,100,000	0	0	d/	d/	d/	d/	d/	d/	
8,100,000 - 9,100,000	d/	d/	d/	d/	0	0	d/	d/	
9,100,000 - 10,100,000	0	0	0	0	0	0	0	0	
10,100,000 -	3	2,866	7	663,200	8	5,156	5	1,478	
Grand Total	2,606	\$344,200	2,597	\$1,126,491	3,612	\$218,615	3,488	\$245,435	
Resident	2,486	320,644	2,517	1,093,641	3,516	211,193	3,391	236,547	
Nonresident	120	23,556	80	32,851	96	7,422	97	8,889	

d/ Tax Law secrecy provisions prohibit disclosure.

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

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	79	\$1,270	116	\$410	6	\$137	0	\$0
50,000 - 150,000	705	29,966	1,031	10,115	71	4,519	d/	d/
150,000 - 300,000	952	92,227	1,006	20,465	59	5,257	d/	d/
300,000 - 500,000	936	163,659	728	29,026	35	6,379	d/	d/
500,000 - 700,000	469	107,162	393	25,247	20	5,091	d/	d/
700,000 - 900,000	249	67,305	219	18,917	13	3,505	d/	d/
900,000 - 1,100,000	135	38,469	123	12,348	12	4,211	d/	d/
1,100,000 - 1,600,000	154	51,186	146	19,291	9	2,700	d/	d/
1,600,000 - 2,100,000	75	39,787	70	16,163	7	5,083	0	0
2,100,000 - 2,600,000	31	16,913	37	9,793	d/	d/	d/	d/
2,600,000 - 3,100,000	12	11,961	16	6,459	d/	d/	d/	d/
3,100,000 - 3,600,000	8	3,946	9	403	d/	d/	d/	d/
3,600,000 - 4,100,000	10	12,965	12	3,939	d/	d/	d/	d/
4,100,000 - 5,100,000	10	10,425	16	12,092	d/	d/	d/	d/
5,100,000 - 6,100,000	d/	d/	6	8,282	d/	d/	0	0
6,100,000 - 7,100,000	5	8,388	3	4,872	d/	d/	0	0
7,100,000 - 8,100,000	3	5,854	d/	d/	d/	d/	0	0
8,100,000 - 9,100,000	d/	d/	d/	d/	0	0	0	0
9,100,000 - 10,100,000	0	0	0	0	0	0	0	0
10,100,000 -	6	22,211	10	36,374	d/	d/	0	0
Grand Total	3,843	\$691,305	3,945	\$239,306	245	\$64,089	12	\$3,857
Resident	3,724	660,645	3,828	214,566	236	59,034	12	3,857
Nonresident	119	30,660	117	24,740	9	5,055	0	0

d/ Tax Law secrecy provisions prohibit disclosure.

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

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	20	\$137	0	0	279	\$8,038
50,000 -	150,000	182	5,989	d/	d/	1,748	188,767
150,000 -	300,000	351	15,577	d/	d/	1,614	328,930
300,000 -	500,000	427	40,730	d/	d/	1,073	421,231
500,000 -	700,000	222	34,602	0	0	550	324,430
700,000 -	900,000	141	31,887	d/	d/	286	224,857
900,000 -	1,100,000	78	27,199	d/	d/	157	155,244
1,100,000 -	1,600,000	93	41,453	d/	d/	181	236,856
1,600,000 -	2,100,000	52	30,842	0	0	85	154,324
2,100,000 -	2,600,000	17	13,150	0	0	41	93,931
2,600,000 -	3,100,000	10	9,247	0	0	19	53,709
3,100,000 -	3,600,000	6	2,586	0	0	12	39,790
3,600,000 -	4,100,000	d/	d/	0	0	12	46,201
4,100,000 -	5,100,000	7	1,512	0	0	18	82,396
5,100,000 -	6,100,000	d/	d/	0	0	6	34,119
6,100,000 -	7,100,000	3	6,223	0	0	5	32,694
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/	d/	d/	d/	d/
10,100,000 -		4	2,042	d/	d/	10	736,433
Grand Total		1,618	\$268,414	5	(\$20)	6,101	\$3,201,692
Resident		1,556	256,232	5	(20)	5,885	3,056,338
Nonresident		62	12,182	0	0	216	145,354

d/ Tax Law secrecy provisions prohibit disclosure.

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

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	8	\$49	6	\$53	0	\$0	d/	d/
50,000 -	150,000	256	2,517	144	462	d/	d/	3	\$47
150,000 -	300,000	2,830	39,804	1,535	14,897	51	443	117	\$7,295
300,000 -	500,000	4,705	84,479	2,948	45,207	119	862	429	53,442
500,000 -	700,000	3,115	74,380	2,126	44,155	78	699	528	99,411
700,000 -	900,000	1,828	70,055	1,360	36,690	56	1,404	455	122,898
900,000 -	1,100,000	1,089	52,519	806	22,807	43	1,110	336	131,836
1,100,000 -	1,600,000	1,361	81,130	1,053	43,830	42	925	511	345,208
1,600,000 -	2,100,000	676	53,630	544	32,892	19	837	289	302,587
2,100,000 -	2,600,000	429	39,517	320	25,458	16	1,995	188	283,832
2,600,000 -	3,100,000	238	26,883	198	11,993	6	330	116	219,119
3,100,000 -	3,600,000	162	23,749	135	15,647	7	312	56	121,540
3,600,000 -	4,100,000	120	20,509	100	15,822	8	3,632	61	163,831
4,100,000 -	5,100,000	148	28,929	122	18,824	8	448	67	207,274
5,100,000 -	6,100,000	98	26,657	90	15,738	4	2,965	41	167,692
6,100,000 -	7,100,000	84	21,816	72	16,058	10	1,096	44	202,946
7,100,000 -	8,100,000	45	12,266	40	13,943	0	0	26	139,790
8,100,000 -	9,100,000	49	14,554	45	11,006	d/	d/	d/	d/
9,100,000 -	10,100,000	32	8,911	32	8,107	d/	d/	d/	d/
10,100,000 -		204	229,452	182	193,852	10	2,978	113	2,471,407
	Grand Total	17,477	\$911,809	11,858	\$587,440	481	\$21,491	3,419	\$5,302,971
	Resident	16,828	836,411	11,373	524,696	438	19,533	3,205	4,487,146
	Nonresident	649	75,398	485	62,744	43	1,958	214	815,825

d/ Tax Law secrecy provisions prohibit disclosure.

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

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	d/	d/	d/	d/	8	\$395
50,000 -	150,000	d/	d/	d/	d/	262	3,637
150,000 -	300,000	177	\$2,560	1,659	\$202,225	3,005	267,224
300,000 -	500,000	442	13,790	3,079	417,787	4,916	615,567
500,000 -	700,000	328	15,724	1,894	283,622	3,175	517,991
700,000 -	900,000	286	23,479	1,043	157,297	1,851	411,823
900,000 -	1,100,000	190	21,162	556	87,677	1,106	317,112
1,100,000 -	1,600,000	268	40,348	678	112,690	1,401	624,130
1,600,000 -	2,100,000	141	39,469	296	53,929	693	483,344
2,100,000 -	2,600,000	103	40,087	186	35,027	434	425,916
2,600,000 -	3,100,000	60	24,261	99	19,101	252	301,686
3,100,000 -	3,600,000	58	30,365	63	12,392	162	204,006
3,600,000 -	4,100,000	32	21,867	44	8,974	122	234,636
4,100,000 -	5,100,000	36	30,903	63	13,179	148	299,557
5,100,000 -	6,100,000	31	42,319	43	9,130	102	264,501
6,100,000 -	7,100,000	25	34,449	32	7,458	88	283,824
7,100,000 -	8,100,000	13	9,139	18	3,699	46	178,837
8,100,000 -	9,100,000	13	20,324	16	3,735	49	190,307
9,100,000 -	10,100,000	12	39,646	11	2,137	32	182,373
10,100,000 -		98	1,034,955	58	13,213	204	3,945,857
Grand Total		2,327	\$1,484,961	9,854	\$1,444,051	18,056	\$9,752,723
Resident		2,237	1,414,024	9,642	1,416,539	17,370	8,698,349
Nonresident		90	70,937	212	27,513	686	1,054,374

d/ Tax Law secrecy provisions prohibit disclosure.

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

*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		Funeral and		Debts of Decedent		Losses and Excess		Transfer to	
		Administrative Expenses				Retirement Adjustment		Surviving Spouse and Federal Adjustments	
Greater Than	Less Than	Number	Amount	Number	Amount	Number	Amount	Number	Amount
\$ 0 - \$	50,000	196	\$1,249	87	\$1,552	6	\$38	30	\$1,185
50,000 -	150,000	1,413	13,996	745	13,030	31	105	292	25,922
150,000 -	300,000	1,358	17,089	764	35,332	29	770	812	152,854
300,000 -	500,000	845	10,855	375	20,367	4	18	971	349,309
500,000 -	700,000	441	7,196	214	11,689	6	353	502	277,372
700,000 -	900,000	236	4,222	d/	d/	d/	d/	255	189,481
900,000 -	1,100,000	126	2,703	d/	d/	d/	d/	139	130,612
1,100,000 -	1,600,000	156	3,253	d/	d/	d/	d/	164	204,981
1,600,000 -	2,100,000	72	1,935	48	6,201	3	543	81	139,166
2,100,000 -	2,600,000	34	1,849	20	6,043	0	0	30	64,678
2,600,000 -	3,100,000	18	799	13	355	d/	d/	14	39,004
3,100,000 -	3,600,000	10	525	6	2,881	0	0	10	30,026
3,600,000 -	4,100,000	8	185	6	1,446	d/	d/	11	41,956
4,100,000 -	5,100,000	17	2,096	12	3,700	0	0	12	50,095
5,100,000 -	6,100,000	6	986	6	810	0	0	d/	d/
6,100,000 -	7,100,000	5	70	d/	d/	d/	d/	5	32,503
7,100,000 -	8,100,000	d/	d/	d/	d/	0	0	3	22,490
8,100,000 -	9,100,000	d/	d/	d/	d/	0	0	d/	d/
9,100,000 -	10,100,000	0	0	0	0	0	0	d/	d/
10,100,000 -		8	2,412	6	1,969	d/	d/	8	704,511
Grand Total		4,953	\$71,450	2,607	\$138,272	87	\$3,309	3,343	\$2,482,454
Resident		4,794	68,367	2,525	130,426	82	3,227	3,220	2,377,825
Nonresident		159	3,083	82	7,846	5	82	123	104,629

d/ Tax Law secrecy provisions prohibit disclosure.

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

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	7	\$46	60	\$1,277	220	\$5,347
50,000 -	150,000	82	2,201	830	56,182	1,665	111,436
150,000 -	300,000	90	9,843	763	74,779	1,614	290,667
300,000 -	500,000	81	21,654	139	14,599	1,073	416,801
500,000 -	700,000	50	22,624	58	7,077	550	326,309
700,000 -	900,000	29	18,699	23	2,863	286	225,069
900,000 -	1,100,000	18	16,027	15	1,492	157	156,969
1,100,000 -	1,600,000	19	17,799	22	3,578	181	246,688
1,600,000 -	2,100,000	6	6,239	d/	d/	85	154,735
2,100,000 -	2,600,000	11	20,835	7	1,033	41	94,439
2,600,000 -	3,100,000	6	13,531	d/	d/	19	53,938
3,100,000 -	3,600,000	d/	d/	d/	d/	12	39,555
3,600,000 -	4,100,000	d/	d/	0	0	12	47,144
4,100,000 -	5,100,000	7	26,451	3	560	18	82,902
5,100,000 -	6,100,000	4	21,633	d/	d/	6	33,992
6,100,000 -	7,100,000	0	0	0	0	5	32,701
7,100,000 -	8,100,000	0	0	0	0	d/	d/
8,100,000 -	9,100,000	0	0	0	0	d/	d/
9,100,000 -	10,100,000	0	0	0	0	d/	d/
10,100,000 -		d/	d/	0	0	10	736,140
Grand Total		415	\$234,413	1,925	\$164,590	5,959	\$3,094,489
Resident		404	208,920	1,883	161,703	5,758	2,950,468
Nonresident		11	25,493	42	2,888	201	144,021

d/ Tax Law secrecy provisions prohibit disclosure.

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

* Total Deductions = Sum of the Components.

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	0	\$0	423	\$216	0	\$0	0	\$0	423	\$216	
50,000 - 150,000	9	6	2,095	4,801	d/	d/	d/	d/	2,095	4,819	
150,000 - 300,000	48	97	4,501	3,029	d/	d/	10	27	4,501	3,177	
300,000 - 500,000	142	518	4,250	2,125	23	152	36	198	4,250	2,994	
500,000 - 700,000	186	1,741	3,282	1,641	31	415	42	325	3,282	4,122	
700,000 - 900,000	75	899	1,026	513	4	47	34	417	1,026	1,875	
900,000 - 1,100,000	40	573	623	312	d/	d/	d/	d/	623	1,282	
1,100,000 - 1,600,000	69	1,110	732	366	5	137	28	545	732	2,158	
1,600,000 - 2,100,000	32	581	346	173	0	0	12	234	346	988	
2,100,000 - 2,600,000	27	566	196	98	d/	d/	d/	d/	196	856	
2,600,000 - 3,100,000	24	659	132	66	0	0	4	98	132	823	
3,100,000 - 3,600,000	21	509	86	43	0	0	d/	d/	86	665	
3,600,000 - 4,100,000	14	363	49	25	d/	d/	d/	d/	49	808	
4,100,000 - 5,100,000	18	679	87	44	0	0	3	250	87	973	
5,100,000 - 6,100,000	20	1,670	50	25	3	175	0	0	50	1,870	
6,100,000 - 7,100,000	14	571	40	20	d/	d/	d/	d/	40	805	
7,100,000 - 8,100,000	9	221	22	11	0	0	d/	d/	22	277	
8,100,000 - 9,100,000	9	190	18	9	d/	d/	d/	d/	18	303	
9,100,000 - 10,100,000	6	162	16	8	d/	d/	d/	d/	16	672	
10,100,000 -	39	18,095	91	46	4	742	3	186	91	19,068	
Grand Total	802	\$29,208	18,065	\$13,569	81	\$2,269	216	\$3,705	18,065	\$48,752	
Resident	772	29,115	17,358	13,079	74	2,194	210	3,690	17,358	48,079	
Nonresident	30	93	707	490	7	75	6	14	707	673	

d/ Tax Law secrecy provisions prohibit disclosure.

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.

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/	1,650	\$744	d/	d/	0	\$0	1,651	\$765
50,000	150,000	d/	d/	1,648	3,353	d/	d/	0	0	1,648	3,360
150,000	300,000	d/	d/	4	4	d/	d/	0	0	4	19
300,000	500,000	4	\$69	4	2	0	0	0	0	4	71
500,000	700,000	4	101	4	2	0	0	0	0	4	103
700,000	900,000	d/	d/	3	2	0	0	0	0	3	123
	Grand Total	13	\$312	3,313	\$4,106	4	\$23	0	\$0	3,314	\$4,441
	Resident	13	312	3,206	3,966	4	23	0	0	3,207	4,301
	Nonresident	0	0	107	140	0	0	0	0	107	140

d/ Tax Law secrecy provisions prohibit disclosure.

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.

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	6	681	527	77.36
150,000	- 300,000	96	22,833	18,688	81.85
300,000	- 500,000	211	83,920	70,271	83.74
500,000	- 700,000	197	117,912	104,642	88.75
700,000	- 900,000	133	105,426	93,196	88.40
900,000	- 1,100,000	99	98,063	84,592	86.26
1,100,000	- 1,600,000	120	158,605	142,777	90.02
1,600,000	- 2,100,000	65	120,523	109,500	90.85
2,100,000	- 2,600,000	47	109,611	101,820	92.89
2,600,000	- 3,100,000	38	105,710	99,195	93.84
3,100,000	- 3,600,000	16	53,678	48,353	90.08
3,600,000	- 4,100,000	12	47,478	43,529	91.68
4,100,000	- 5,100,000	16	73,646	70,808	96.15
5,100,000	- 6,100,000	19	104,198	96,142	92.27
6,100,000	- 7,100,000	11	71,817	66,657	92.82
7,100,000	- 8,100,000	9	67,577	59,148	87.53
8,100,000	- 9,100,000	8	67,126	62,709	93.42
9,100,000	- 10,100,000	5	48,385	39,552	81.74
10,100,000	-	50	2,565,914	2,450,554	95.50
Grand Total		1,158	\$4,023,101	\$3,762,658	93.53

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	4	520	320	61.63
150,000 -	300,000	59	13,637	6,995	51.30
300,000 -	500,000	65	25,718	8,272	32.17
500,000 -	700,000	72	43,153	13,762	31.89
700,000 -	900,000	69	55,177	13,926	25.24
900,000 -	1,100,000	52	51,822	11,909	22.98
1,100,000 -	1,600,000	89	119,526	26,566	22.23
1,600,000 -	2,100,000	27	49,758	7,058	14.18
2,100,000 -	2,600,000	28	66,074	9,263	14.02
2,600,000 -	3,100,000	15	41,519	6,394	15.40
3,100,000 -	3,600,000	8	27,040	4,601	17.01
3,600,000 -	4,100,000	13	49,891	6,979	13.99
4,100,000 -	5,100,000	10	44,480	4,100	9.22
5,100,000 -	6,100,000	10	55,963	10,205	18.23
6,100,000 -	7,100,000	9	59,946	3,260	5.44
7,100,000 -	8,100,000	5	37,761	949	2.51
8,100,000 -	9,100,000	13	110,703	12,353	11.16
9,100,000 -	10,100,000	5	48,360	2,187	4.52
10,100,000 -		33	1,397,370	63,444	4.54
Grand Total		586	\$2,298,418	\$212,544	9.25



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.
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.

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. 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.

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.

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



For office use only



New York State Department of Taxation and Finance

New York State Estate Tax Return

ET-90

(1/00)

For estates of decedents whose date of death is after May 25, 1990 and before February 1, 2000

Decedent's last name		First name	Middle initial	Social security number	
Address of decedent at time of death (number and street)				Date of death	Check box if copy of death certificate is attached (see inst.) <input type="checkbox"/>
City, village or post office		State	ZIP code	County or residence	
On the date of death, decedent was a:				Nonresident of New York State (attach completed Form ET-141, Estate Tax Domicile Affidavit)	
<input type="checkbox"/> Resident of New York State				<input type="checkbox"/>	
Executor - If you are submitting letters of 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 . <input type="checkbox"/>					

Attorney's or authorized representative's last name	First name	MI	Check box if POA is attached <input type="checkbox"/>	Executor's last name	First name	Middle initial	
In care of (firm's name)				If more than one executor, check box and see Instructions <input type="checkbox"/>			
Address of attorney or authorized representative				Address of executor			
City, village or post office		State	ZIP code	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	
<input type="checkbox"/> Waivers are requested Attach Form(s) ET-99 (see instructions)		Releases of lien are requested Attach Form(s) ET-117 (see instructions) (Enter number of counties) <input type="checkbox"/>					

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

Tax computations	1	New York adjusted gross estate (from page 2, line 34)	1		
	2	Total New York allowable deductions (from page 2, line 51)	2		
	3	New York adjusted taxable estate (subtract line 2 from line 1)	3		
	4	New York adjusted taxable gifts (from Worksheet I in the instructions)	4		
	5	Preliminary tentative tax base (add lines 3 and 4)	5		
	6	Preliminary tentative tax on the amount on line 5 (from Table A in the instructions)	6		
	7	Unified credit (from Table B in the instructions)	7		
	8	Net preliminary tentative tax (subtract line 7 from line 6)	8		
	9	Tax attributable to New York adjusted taxable gifts (line 4 divided by line 5; multiplied by line 8; see instructions)	9		
	10	Tax not attributable to New York adjusted taxable gifts (subtract line 9 from line 8)	10		
	11	Multiply line 10 by the decimal on line 37	11		
	12	New York tentative tax (add lines 9 and 11)	12		
	13	Gift tax payable for gifts made after 1982 (from Worksheet II in the instructions)	13		
	14	New York estate tax before other credits (subtract line 13 from line 12)	14		
	15a	Agricultural exemption credit (from Form ET-411)	15a		
	15b	Closely held business credit (from Form ET-416)	15b		
	15c	Add lines 15a and 15b	15c		
	16	Credit for New York estate tax on prior transfer (from Form ET-190)	16		
	17	Credit for New York gift tax paid on pre-1983 gifts (from Form ET-412)	17		
	18	Total other credits (add lines 15c, 16 and 17)	18		
	19a	New York net estate tax (subtract line 18 from line 14)	19a		
	19b	New York minimum tax (from Worksheet III in the instructions)	19b		
19c	New York estate tax (add lines 19a and 19b)	19c			
20	Prior tax payments (attach a schedule of date(s) and amount(s) of payment(s))	20			
21	If line 20 is less than line 19c, subtract line 20 from line 19c. This is the amount you owe	21			
22	If line 20 is more than line 19c, subtract line 19c from line 20. This is the amount to be refunded to you	22			

Attach check or money order here.

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, attachments, and payment (if any) to: **NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556**

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

Recapitulation (Attach federal Form 706 if applicable)

Do you, the executor, elect alternate valuation in accordance with section 945(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		
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, or federal Schedule U 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 <small>(add lines 33a, 33b, and 33c)</small>	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 New York adjusted gross estate <small>(add or subtract line 33f to/from the amount on line 32)</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 71c)</small>	36b		
37 Divide line 36a or 36b by line 34 <small>(round the decimal to four places; cannot be more than 1.0000)</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 and expenses incurred in administering property not subject to claims	40		
41 Add lines 38, 39, and 40	41		
42 Family-owned business interests deduction, from Form ET-417-D, or federal Schedule T	42		
43 Add lines 41 and 42	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 <small>(line 44 and add or subtract line 45)</small>	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 <small>(line 47 and add or subtract line 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 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's signature	Date	Surviving spouse's signature	Date
----------------------	------	------------------------------	------

Estate of _____	Social security number _____
-----------------	------------------------------

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 (see instructions) | <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"/> | |
| d Deduction for family-owned business interests under section 955(g) of the Tax Law (see instructions) | <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 plaintiff in any litigation at the time of death, or is there any litigation pending or contemplated on behalf of the decedent? (see instructions) | <input type="checkbox"/> | <input type="checkbox"/> |
| 60 At the time of the decedent's death, did there exist any trusts created by the decedent, or did the decedent possess a power over, a beneficial interest in, or a trusteeship of, any trust created by another? | <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 IRC (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	68
69 Net difference - plus or minus (enter here and on page 2, line 33e)	69	

Schedule 2 — Adjustments 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)

	70	
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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 QTIP 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	71a	
71b Real property and tangible personal property within New York State, that is included in the amount on lines 33a, 33b, or 33c	71b	
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)	71c	

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*). 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.

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 sign; enter here and on page 2, line 45*) ... **72**

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Schedule 4 — Adjustment to federal deduction for charitable, public, and similar gifts and bequests

If a 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 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 the estate of a decedent whose date of death is on or after June 8, 1995)

a. Value of principal residence as reported on Schedule A, B, E (Part II only), F, or G	a		
b. Mortgages and other deductions specifically attributable to principal residence as reported on Schedules J, K, L, M, and N:		[Hatched Area]	
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>)			
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		

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 on 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
Preparer's name	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

