



April 1998

New York State Estate Tax SFY 1996-97

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, 1996 and March 31, 1997. During this period, the Department processed approximately 29,100 Form ET-90 returns, 18,700 of which had a tax liability and 10,400 of which did not. In addition to cataloging data contained on tax returns, in certain cases the Department made adjustments to correct for mathematical and other errors.

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

Description of Tax

New York imposes a unified estate and gift tax that, for the most part, conforms to the federal unified estate and gift tax. Where conformity applies, references are to the Internal Revenue Code as amended through November 5, 1990.

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 for up to \$250,000 of the decedent's principal residence applies. This provision took effect for estates of individuals who died after June 7, 1995. Therefore, while it applies to most estate tax returns contained in this study, estates of decedents who died prior to June 8, 1995, were not able to use this deduction.

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. The unified credit of as much as \$2,950 is then subtracted. This credit serves to exempt estates plus taxable gifts of under \$115,000 from tax. The credit phases down dollar-for-dollar with tax liability, to a \$500 minimum. The result, net preliminary tentative tax, is then multiplied by a percentage equal to the ratio of New York property to total property. This ensures that no tax is imposed on non-New York real and tangible property, or on nonresident decedents' intangible property.

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

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

After subtraction of available credits, New York net estate tax results, unless the minimum tax is higher. New York uses the federal credit for state death taxes as a minimum tax. If tax liability is less than the credit,

then the credit becomes the tax liability. Failure to maintain the credit as a minimum tax would effectively increase the estate's federal tax liability. This is because the federal credit for state death taxes equals the *greater* of an amount prescribed by a rate schedule, or tax actually paid. Using the federal death tax credit as a minimum tax, therefore, 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.

Recent Law Changes

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

As noted earlier, legislation adopted in 1995 provides a new deduction equal to a maximum of \$250,000 of assets representing equity in the decedent's principal residence. By reducing the tax on such assets, it facilitates the transfer of homes from decedents to their heirs. The principal residence deduction, combined with the unified credit, allows up to \$365,000 of this property to be exempt from tax, and reduced liabilities on 1996-97 returns by approximately \$60 million.

1997 Estate & Gift Tax Reduction Program

A significant estate tax reduction program was enacted in August 1997 as part of the State's 1997-98 budget legislation. As a first step, the unified credit will increase to a maximum of \$10,000 on October 1, 1998, increasing the exemption equivalent from \$115,000 to \$300,000. When the legislation becomes fully effective on February 1, 2000, it will reduce 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 state death tax possible, and already applies in 33 other states. Overall, when fully effective, the legislation will reduce estate tax liabilities by an average of nearly 40 percent, and eliminate tax for about 85 percent of estates subject to tax prior to the law change. (In addition, the gift tax,

which only four other states imposed as of January 1, 1998, will be repealed as of January 1, 2000.)

Description of Data in This Study

The information in this study comes from all estate tax returns which the Department processed during the 1996-97 New York State fiscal year. This includes some returns that will eventually be adjusted, either upon audit or due to additional verification procedures used by the Department. However, only a small share 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, about 6 percent of all returns relate to decedents who died before 1994. 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, 1996 and March 31, 1997, these returns do not reflect actual net fiscal year 1997 estate tax collections of \$792 million. Estate tax collections reflect payments received from several different years of Tax Law, and from several different years of decedents' death. For example, a significant amount of fiscal year 1997 estate tax payments came from estates that did not yet file a tax return as of the end of the 1997 fiscal year. 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.

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

Tables Contained in This Study

The following tables provide statistical information on estate tax returns processed during the 1996-97 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	Totals	Taxable	Nontaxable
Number of Returns	29,123	18,704	10,419
New York Gross Estate	\$19,210,794	\$16,038,503	\$3,172,292
Real Estate	2,602,723	2,096,457	506,266
Stocks and Bonds	6,683,115	6,171,951	511,164
Mortgages, Notes and Cash	2,141,604	1,805,777	335,828
Insurance	767,689	470,428	297,260
Jointly Owned Property	2,159,188	1,317,394	841,794
Miscellaneous Assets	2,059,146	1,787,168	271,978
Transfers During Decedent's Life	1,337,948	1,162,151	175,797
Powers of Appointment	576,596	570,746	5,850
Annuities	914,689	686,691	227,997
Adjustments	(31,903)	(30,260)	(1,643)
Federal Gross Estate	\$19,242,698	\$16,068,763	\$3,173,934
Total Deductions	\$ 9,473,399	\$ 6,604,329	\$2,869,070
Funeral and Administrative Expenses	822,206	706,757	115,449
Debts of Decedent	605,476	432,327	173,149
Net Losses During Administration and Federal Estate Tax on Excess Retirement Accumulations	33,681	25,904	7,777
New York Marital Deduction and Federal Adjustment to Marital Deduction	5,037,980	3,039,983	1,997,997
New York Charitable Deduction and Additions to Federal Charitable Deduction	1,768,949	1,426,013	342,935
Primary Residence Deduction	1,208,625	976,736	231,889
New York Taxable Base	\$10,093,316	\$ 9,705,925	\$ 387,391
New York Taxable Estate	9,813,430	9,435,412	378,018
Adjusted Taxable Gifts	279,886	270,513	9,373
Estate Tax on NY Taxable Base (Before Allocation)	\$ 749,724	\$ 740,451	\$ 9,273
Total Tax Credits	\$ 52,401	\$ 43,149	\$ 9,252
Gift Tax Payable on Gifts Made After 1982	20,733	20,425	308
Unified Credit	26,090	17,185	8,905
Agricultural Exemption Credit and Closely Held Business Credit	2,576	2,554	22
Prior Transfer Credit			
Gift Tax Credit	3,001	2,985	16
Tax After Credit (NY Estate Tax Liability)	\$ 655,995	\$ 655,995	\$ 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	115	\$ 74,559	\$ 43,339	\$ 4,176
1991	266	94,386	59,453	2,140
1992	421	357,703	220,716	18,413
1993	824	534,925	382,345	30,645
1994	1,916	1,099,110	637,115	34,111
1995	13,282	10,367,470	5,113,634	326,079
1996	12,232	6,668,430	3,629,892	240,270
1997	67	14,211	6,821	162
Grand Total	29,123	\$19,210,794	\$10,093,316	\$655,995

		Residents		
Year of Death	Number	NY Gross Estate	NY Taxable Base*	NY Estate Tax Liability
1990	105	\$ 50,731	\$ 22,875	\$ 938
1991	246	78,893	48,750	1,800
1992	399	278,087	181,269	17,533
1993	786	494,636	352,662	30,508
1994	1,812	985,127	575,488	33,672
1995	12,879	9,396,522	4,775,040	321,619
1996	12,068	6,488,935	3,493,659	238,735
1997	67	14,211	6,821	162
Grand Total	28,362	\$17,787,142	\$ 9,456,564	\$644,968

		Nonresidents		
Year of Death	Number	NY Gross Estate	NY Taxable Base*	NY Estate Tax Liability
1990	10	\$ 23,828	\$ 20,463	\$ 3,238
1991	20	15,494	10,703	340
1992	22	79,616	39,447	880
1993	38	40,288	29,684	137
1994	104	113,983	61,627	438
1995	403	970,949	338,595	4,460
1996	164	179,495	136,233	1,535
Grand Total	761	\$ 1,423,652	\$ 636,752	\$ 11,028

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

**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	6,610	\$6,761,314	\$3,938,424	\$329,858	Montgomery	60	\$ 24,085	\$ 19,469	\$ 689
Bronx	661	293,753	220,120	8,482	Nassau	1,955	1,775,205	974,427	70,419
Kings	1,575	994,863	540,042	23,436	Niagara	189	77,622	58,145	2,066
New York	1,969	4,178,158	2,306,960	255,325	Oneida	211	95,604	77,994	3,281
Queens	2,064	1,116,997	765,144	38,318	Onondaga	450	217,549	164,547	6,605
Richmond	341	177,544	106,158	4,297	Ontario	97	43,983	31,720	1,119
					Orange	231	130,069	89,824	4,304
REST OF STATE	11,526	\$7,940,344	\$5,137,661	\$315,110	Orleans	38	14,538	10,762	340
Albany	373	221,057	153,916	8,692	Oswego	64	30,432	21,612	841
Allegany	26	11,368	9,254	372	Otsego	66	31,047	22,062	830
Broome	203	98,248	72,213	2,910	Putnam	66	190,791	159,220	28,374
Cattaraugus	59	27,201	19,530	706	Rensselaer	168	86,934	63,666	2,892
Cayuga	64	25,498	19,111	630	Rockland	255	151,835	94,181	3,915
Chautauqua	108	50,504	36,972	1,468	St. Lawrence	74	31,786	24,705	900
Chemung	86	41,916	32,165	1,421	Saratoga	130	54,442	38,268	1,282
Chenango	47	33,827	23,629	1,508	Schenectady	243	161,522	101,905	5,420
Clinton	60	22,998	16,304	469	Schoharie	32	13,494	10,893	418
Columbia	70	37,506	29,838	1,317	Schuyler	d/	d/	d/	d/
Cortland	41	19,386	15,079	596	Seneca	36	20,304	14,660	658
Delaware	43	23,476	17,962	783	Steuben	78	37,495	28,041	1,201
Dutchess	259	141,894	89,758	3,806	Suffolk	1,294	825,914	525,831	27,106
Erie	1,014	511,591	379,566	17,291	Sullivan	71	28,478	20,750	697
Essex	30	24,488	16,950	982	Tioga	23	9,040	5,813	167
Franklin	30	13,008	7,890	235	Tompkins	65	25,330	18,282	587
Fulton	44	21,053	15,250	572	Ulster	155	72,652	49,834	1,857
Genesee	62	25,725	21,735	955	Warren	64	40,545	26,223	1,136
Greene	38	15,178	11,695	414	Washington	54	22,013	15,813	587
Hamilton	d/	d/	d/	d/	Wayne	58	30,611	24,747	1,449
Herkimer	33	12,886	10,858	409	Westchester	1,468	1,622,798	975,060	78,989
Jefferson	72	30,162	23,902	916	Wyoming	34	15,038	11,657	427
Lewis	12	5,587	4,471	175	Yates	38	16,973	14,888	546
Livingston	44	25,092	18,880	975	Unclassified	32	15,404	11,870	472
Madison	48	28,546	22,121	1,122	Nonresidents	568	1,336,845	629,839	11,028
Monroe	842	550,736	355,681	16,603	Total	18,704	\$16,038,503	\$9,705,925	\$655,995

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

d/ Tax Law secrecy provisions prohibit disclosure.

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

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	2,487	\$ 925,856	\$ 92,679	Montgomery	39	\$ 6,529	\$ 1,716
Bronx	265	65,716	11,632	Nassau	896	404,328	26,106
Kings	622	151,351	25,559	Niagara	214	40,490	9,555
New York	530	401,524	20,789	Oneida	151	28,393	6,726
Queens	856	247,237	28,395	Onondaga	352	84,956	14,666
Richmond	214	60,028	6,303	Ontario	82	23,377	3,368
				Orange	163	38,313	6,743
REST OF STATE	7,739	\$2,159,629	\$287,800	Orleans	41	7,234	1,661
Albany	254	56,590	10,625	Oswego	53	12,842	2,236
Allegany	28	6,359	1,128	Otsego	61	13,830	2,447
Broome	157	29,121	7,413	Putnam	44	10,642	1,130
Cattaraugus	60	10,884	2,676	Rensselaer	132	25,741	5,579
Cayuga	51	8,489	2,612	Rockland	134	42,209	4,652
Chautauqua	87	14,905	4,438	St. Lawrence	52	10,598	2,259
Chemung	73	15,746	3,246	Saratoga	123	39,379	4,096
Chenango	46	9,847	1,575	Schenectady	157	42,985	6,116
Clinton	30	7,979	1,413	Schoharie	21	8,897	970
Columbia	37	8,829	2,343	Schuyler	d/	d/	d/
Cortland	39	8,746	1,808	Seneca	22	4,716	549
Delaware	35	6,668	1,863	Steuben	57	10,720	2,227
Dutchess	189	50,817	8,060	Suffolk	861	263,935	27,664
Erie	927	194,647	35,264	Sullivan	56	13,092	2,410
Essex	28	5,215	1,249	Tioga	34	6,448	1,157
Franklin	34	5,139	1,291	Tompkins	50	9,462	2,420
Fulton	29	7,062	866	Ulster	143	36,181	4,917
Genesee	60	9,940	2,302	Warren	57	13,351	1,916
Greene	35	7,020	1,876	Washington	37	7,042	1,900
Hamilton	d/	d/	d/	Wayne	57	11,529	2,165
Herkimer	31	5,807	1,178	Westchester	594	264,982	16,932
Jefferson	51	11,641	2,783	Wyoming	37	6,881	1,187
Lewis	27	4,201	1,312	Yates	18	4,271	729
Livingston	46	11,220	1,235	Unclassified	15	3,389	712
Madison	46	10,106	1,847	Nonresidents	193	86,807	6,912
Monroe	573	152,361	20,138	Total	10,419	\$3,172,292	\$387,391

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

d/ Tax Law secrecy provisions prohibit disclosure.

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

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

Tax Liability Class		Number of Estates	(Total Assets) NY Gross Estate	Total NY Deductions	Taxable Gifts	NY Taxable Base*	Tax on NY Taxable Base**	Total Tax Credits	(Tax) NY Estate Tax Liability
Greater Than	Less Than								
No Tax		10,411	\$ 3,167,544	\$2,865,268	\$ 9,373	\$ 386,428	\$ 9,246	\$ 9,235	\$ 0
\$ 0 - \$	\$ 500	523	398,349	311,304	4,312	91,385	4,292	1,478	131
\$ 500 - \$	\$ 1,000	826	211,347	109,165	5,107	107,489	3,755	1,856	665
\$ 1,000 - \$	\$ 1,500	1,020	256,558	147,026	3,586	113,426	3,133	2,028	1,258
\$ 1,500 - \$	\$ 2,000	873	268,646	148,387	4,927	125,485	4,310	1,761	1,525
\$ 2,000 - \$	\$ 3,000	1,348	389,500	195,019	6,539	201,186	6,631	2,512	3,335
\$ 3,000 - \$	\$ 4,000	1,036	336,408	169,076	5,244	172,576	5,279	1,752	3,600
\$ 4,000 - \$	\$ 5,000	871	269,180	100,740	4,330	172,771	6,253	950	3,935
\$ 5,000 - \$	\$ 6,000	1,207	389,395	135,933	4,467	257,930	8,541	998	6,636
\$ 6,000 - \$	\$ 7,000	1,045	376,922	136,070	5,681	246,532	8,156	841	6,774
\$ 7,000 - \$	\$ 8,000	956	377,541	120,708	4,488	261,321	10,397	712	7,163
\$ 8,000 - \$	\$ 9,000	808	340,872	110,024	3,369	234,251	8,106	575	6,862
\$ 9,000 - \$	\$ 10,000	628	360,843	167,470	23,457	216,830	10,454	4,189	5,947
\$ 10,000 - \$	\$ 12,500	1,086	539,176	170,689	5,526	374,013	13,521	904	12,147
\$ 12,500 - \$	\$ 15,000	955	613,913	242,378	7,290	378,928	14,404	1,135	13,095
\$ 15,000 - \$	\$ 17,500	779	562,553	211,200	4,617	355,969	14,388	805	12,617
\$ 17,500 - \$	\$ 20,000	623	651,847	333,214	3,001	321,635	13,973	567	11,645
\$ 20,000 - \$	\$ 25,000	906	868,275	341,166	10,749	537,978	25,214	1,180	20,354
\$ 25,000 - \$	\$ 30,000	1,107	1,601,075	901,432	7,096	706,739	31,464	927	30,055
\$ 30,000 - \$	\$ 40,000	568	600,436	158,222	5,105	447,318	22,474	693	19,526
\$ 40,000 - \$	\$ 50,000	310	392,970	114,260	4,655	283,365	14,725	407	13,830
\$ 50,000 - \$	\$ 100,000	613	1,144,901	379,064	18,521	784,359	50,541	1,847	42,790
\$ 100,000 - \$	\$ 500,000	505	2,040,955	732,800	52,326	1,360,481	121,830	4,322	103,558
\$ 500,000 - \$	\$1,000,000	61	479,921	118,274	16,222	377,869	45,245	1,402	41,174
\$1,000,000 -		58	2,571,667	1,054,510	59,897	1,577,054	293,388	9,326	287,373
Grand Total		29,123	\$19,210,794	\$9,473,399	\$279,886	\$10,093,316	\$749,724	\$52,401	\$655,995
Resident		28,362	17,787,142	8,681,951	276,642	9,456,564	690,064	51,642	644,968
Nonresident		761	1,423,652	791,447	3,244	636,752	59,659	759	11,028

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

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

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

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

Tax Liability Class		Number of Estates	(Total Assets) NY Gross Estate	Total NY Deductions	Taxable Gifts	NY Taxable Base*	Tax on NY Taxable Base**	Total Tax Credits	(Tax) NY Estate Tax Liability
Greater Than	Less Than								
No Tax		5,132	\$2,202,705	\$2,186,625	\$ 6,432	\$ 85,804	\$ 2,113	\$ 2,130	\$ 0
\$ 0 - \$ 500		80	314,329	285,579	1,409	30,176	2,460	228	19
\$ 500 - \$ 1,000		71	51,915	39,784	1,302	13,448	472	186	57
\$ 1,000 - \$ 1,500		102	71,130	56,330	720	15,537	497	215	126
\$ 1,500 - \$ 2,000		76	80,013	65,043	2,103	17,094	617	212	132
\$ 2,000 - \$ 3,000		114	83,276	59,400	2,998	26,945	1,340	312	284
\$ 3,000 - \$ 4,000		101	89,593	69,545	2,510	22,559	841	274	351
\$ 4,000 - \$ 5,000		77	40,912	24,894	784	16,803	550	88	347
\$ 5,000 - \$ 6,000		124	79,421	48,408	1,845	32,858	1,453	174	682
\$ 6,000 - \$ 7,000		108	80,457	52,467	2,395	30,386	1,188	163	700
\$ 7,000 - \$ 8,000		88	57,591	34,312	1,148	24,427	825	79	662
\$ 8,000 - \$ 9,000		104	75,379	44,260	1,147	32,271	1,191	131	883
\$ 9,000 - \$ 10,000		87	131,706	105,336	19,634	46,003	4,290	3,708	822
\$ 10,000 - \$ 12,500		133	125,896	77,421	904	49,378	1,846	269	1,492
\$ 12,500 - \$ 15,000		161	224,161	161,145	3,315	66,435	2,591	433	2,218
\$ 15,000 - \$ 17,500		133	195,870	137,020	1,595	60,445	2,378	197	2,148
\$ 17,500 - \$ 20,000		130	346,138	272,233	1,571	75,475	3,901	121	2,429
\$ 20,000 - \$ 25,000		213	356,507	237,887	6,179	124,798	5,483	498	4,831
\$ 25,000 - \$ 30,000		592	1,198,107	830,056	2,803	370,854	16,343	354	15,900
\$ 30,000 - \$ 40,000		62	129,449	77,504	769	52,714	2,882	54	2,111
\$ 40,000 - \$ 50,000		20	52,823	33,264	762	20,320	1,139	37	915
\$ 50,000 - \$ 100,000		82	304,831	203,547	7,646	108,931	6,900	730	5,689
\$ 100,000 - \$ 500,000		66	500,676	337,913	12,551	175,313	15,034	859	14,030
\$ 500,000 - \$1,000,000		9	108,849	56,157	3,704	56,396	6,736	540	6,160
\$1,000,000 -		8	420,689	191,737	4,800	233,752	43,784	347	43,259
Grand Total		7,873	\$7,322,423	\$5,687,868	\$91,027	\$1,789,124	\$126,853	\$12,338	\$106,248
Resident		7,612	6,498,533	5,002,555	90,255	1,648,760	116,695	12,147	104,852
Nonresident		261	823,889	685,313	772	140,364	10,158	191	1,396

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

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

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

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

Tax Liability Class		Number of Estates	(Total Assets) NY Gross Estate	Total NY Deductions	Taxable Gifts	NY Taxable Base*	Tax on NY Taxable Base**	Total Tax Credits	(Tax) NY Estate Tax Liability
Greater Than	Less Than								
No Tax		5,279	\$ 964,840	\$ 678,643	\$ 2,940	\$ 300,624	\$ 7,133	\$ 7,105	\$ 0
\$ 0 -	\$ 500	443	84,020	25,726	2,903	61,209	1,833	1,249	112
\$ 500 -	\$ 1,000	755	159,432	69,381	3,806	94,041	3,284	1,669	608
\$ 1,000 -	\$ 1,500	918	185,428	90,696	2,866	97,888	2,637	1,813	1,132
\$ 1,500 -	\$ 2,000	797	188,633	83,344	2,824	108,390	3,693	1,550	1,394
\$ 2,000 -	\$ 3,000	1,234	306,224	135,619	3,542	174,241	5,291	2,201	3,051
\$ 3,000 -	\$ 4,000	935	246,815	99,532	2,733	150,017	4,439	1,478	3,249
\$ 4,000 -	\$ 5,000	794	228,268	75,846	3,546	155,968	5,703	862	3,588
\$ 5,000 -	\$ 6,000	1,083	309,974	87,524	2,622	225,072	7,089	824	5,953
\$ 6,000 -	\$ 7,000	937	296,465	83,604	3,285	216,146	6,968	679	6,075
\$ 7,000 -	\$ 8,000	868	319,950	86,396	3,340	236,894	9,571	633	6,501
\$ 8,000 -	\$ 9,000	704	265,493	65,764	2,222	201,980	6,916	444	5,979
\$ 9,000 -	\$ 10,000	541	229,137	62,134	3,823	170,827	6,165	481	5,125
\$ 10,000 -	\$ 12,500	953	413,281	93,268	4,622	324,634	11,675	635	10,655
\$ 12,500 -	\$ 15,000	794	389,751	81,232	3,975	312,494	11,813	702	10,877
\$ 15,000 -	\$ 17,500	646	366,683	74,180	3,022	295,524	12,010	608	10,468
\$ 17,500 -	\$ 20,000	493	305,710	60,981	1,430	246,160	10,073	446	9,216
\$ 20,000 -	\$ 25,000	693	511,769	103,279	4,570	413,179	19,731	681	15,523
\$ 25,000 -	\$ 30,000	515	402,968	71,375	4,293	335,885	15,121	573	14,155
\$ 30,000 -	\$ 40,000	506	470,986	80,719	4,336	394,604	19,592	639	17,415
\$ 40,000 -	\$ 50,000	290	340,147	80,997	3,893	263,044	13,586	371	12,915
\$ 50,000 -	\$ 100,000	531	840,070	175,517	10,876	675,428	43,641	1,116	37,100
\$ 100,000 -	\$ 500,000	439	1,540,279	394,886	39,775	1,185,167	106,797	3,462	89,528
\$ 500,000 -	\$1,000,000	52	371,073	62,117	12,518	321,474	38,509	863	35,013
\$1,000,000 -		50	2,150,979	862,773	55,096	1,343,302	249,603	8,978	244,114
Grand Total		21,250	\$11,888,372	\$3,785,530	\$188,858	\$8,304,192	\$622,871	\$40,063	\$549,748
Resident		20,750	11,288,609	3,679,396	186,387	7,807,804	573,369	39,495	540,116
Nonresident		500	599,763	106,134	2,472	496,388	49,502	567	9,632

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

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

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

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

Gross Estate Class		Number of Estates	(Total Assets) NY Gross Estate	Total NY Deductions	Taxable Gifts	NY Taxable Base*	Tax on NY Taxable Base**	Total Tax Credits	(Tax) NY Estate Tax Liability
Greater Than	Less Than								
\$ 0 -	\$ 50,000	31	\$ 886	\$ 559	\$ 7,361	\$ 7,809	\$ 269	\$ 244	\$ 52
\$ 50,000 -	\$ 150,000	905	121,521	11,277	13,751	124,001	3,389	2,520	874
\$ 150,000 -	\$ 300,000	6,491	1,456,630	433,499	21,422	1,045,272	30,531	8,636	24,284
\$ 300,000 -	\$ 500,000	4,647	1,798,626	518,871	15,403	1,295,411	44,349	4,403	41,688
\$ 500,000 -	\$ 700,000	2,324	1,372,905	330,556	9,744	1,052,109	42,003	2,114	39,253
\$ 700,000 -	\$ 900,000	1,247	982,184	259,234	9,160	732,214	32,286	1,501	29,950
\$ 900,000 -	\$ 1,100,000	725	717,282	208,316	7,601	516,567	24,822	1,040	22,578
\$ 1,100,000 -	\$ 1,600,000	925	1,215,165	422,736	14,058	806,487	43,501	1,676	39,392
\$ 1,600,000 -	\$ 2,100,000	438	792,511	316,561	9,782	485,749	29,977	1,004	26,966
\$ 2,100,000 -	\$ 2,600,000	244	568,698	249,906	11,004	329,796	22,447	783	20,295
\$ 2,600,000 -	\$ 3,100,000	157	444,368	209,587	9,735	244,515	17,816	838	15,051
\$ 3,100,000 -	\$ 3,600,000	104	347,732	174,373	8,833	182,191	14,327	663	12,754
\$ 3,600,000 -	\$ 4,100,000	71	275,131	132,908	6,068	148,291	12,593	388	10,873
\$ 4,100,000 -	\$ 5,100,000	117	536,627	221,987	11,954	326,594	30,703	1,123	27,097
\$ 5,100,000 -	\$ 6,100,000	62	343,833	158,912	8,392	193,313	19,744	1,063	15,317
\$ 6,100,000 -	\$ 7,100,000	40	262,671	114,816	5,940	153,796	16,780	257	14,982
\$ 7,100,000 -	\$ 8,100,000	22	165,079	70,164	1,856	96,771	10,992	184	9,241
\$ 8,100,000 -	\$ 9,100,000	23	196,176	108,421	6,585	94,340	11,091	569	9,128
\$ 9,100,000 -	\$10,100,000	15	143,430	86,096	2,805	60,140	7,405	140	6,732
\$10,100,000 -		116	4,297,050	2,575,550	89,058	1,810,559	325,426	14,002	289,489
Grand Total		18,704	\$16,038,503	\$6,604,329	\$270,513	\$9,705,925	\$740,451	\$43,149	\$655,995
Resident		18,136	14,701,658	5,894,077	267,273	9,076,086	680,959	42,548	644,968
Nonresident		568	1,336,845	710,252	3,240	629,839	59,492	600	11,028

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

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

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

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

Gross Estate Class		Number of Estates	(Total Assets) NY Gross Estate	Total NY Deductions	Taxable Gifts	NY Taxable Base*	Tax on NY Taxable Base**	Total Tax Credits	(Tax) NY Estate Tax Liability
Greater Than	Less Than								
\$ 0	- \$ 50,000	31	\$ 886	\$ 559	\$ 7,361	\$ 7,809	\$ 269	\$ 244	\$ 52
\$ 50,000	- \$ 150,000	889	119,393	10,978	13,751	122,166	3,341	2,480	859
\$ 150,000	- \$ 300,000	6,406	1,437,835	430,419	21,422	1,029,558	30,068	8,553	24,047
\$ 300,000	- \$ 500,000	4,553	1,761,757	512,617	14,863	1,264,257	43,231	4,318	41,212
\$ 500,000	- \$ 700,000	2,237	1,321,404	320,874	8,812	1,009,359	40,250	2,031	38,598
\$ 700,000	- \$ 900,000	1,200	945,115	252,106	8,945	702,058	30,929	1,470	29,563
\$ 900,000	- \$ 1,100,000	683	675,560	197,307	6,711	484,964	23,274	956	22,282
\$ 1,100,000	- \$ 1,600,000	856	1,124,646	389,702	13,929	748,873	40,495	1,633	38,764
\$ 1,600,000	- \$ 2,100,000	409	740,240	297,074	9,688	452,871	27,919	988	26,632
\$ 2,100,000	- \$ 2,600,000	229	534,236	237,541	11,004	307,698	20,897	774	19,968
\$ 2,600,000	- \$ 3,100,000	141	398,219	193,599	9,734	214,354	15,511	829	14,617
\$ 3,100,000	- \$ 3,600,000	97	324,137	166,429	8,833	166,541	13,048	660	12,510
\$ 3,600,000	- \$ 4,100,000	64	247,494	123,635	5,860	129,719	10,913	382	10,676
\$ 4,100,000	- \$ 5,100,000	105	481,168	197,459	11,804	295,513	27,937	1,113	26,482
\$ 5,100,000	- \$ 7,100,000	90	537,707	258,326	14,251	293,632	30,699	1,290	29,109
\$ 7,100,000	- \$ 9,100,000	39	314,156	156,766	8,440	165,831	19,297	697	18,271
\$ 9,100,000	- \$10,100,000	12	115,494	61,755	2,805	56,545	7,172	138	6,724
\$10,100,000	-	95	3,622,213	2,086,933	89,058	1,624,339	295,708	13,991	284,601
Grand Total		18,136	\$14,701,658	\$5,894,077	\$267,273	\$9,076,086	\$680,959	\$42,548	\$644,968

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

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

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

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

Gross Estate Class		Number of Estates	(Total Assets) NY Gross Estate	Total NY Deductions	Taxable Gifts	NY Taxable Base*	Tax on NY Taxable Base**	Total Tax Credits	(Tax) NY Estate Tax Liability
Greater Than	Less Than								
\$ 0	- \$ 50,000	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$ 50,000	- \$ 150,000	16	2,128	299	0	1,835	48	39	15
\$ 150,000	- \$ 300,000	85	18,795	3,080	0	15,715	463	82	237
\$ 300,000	- \$ 500,000	94	36,869	6,255	540	31,154	1,117	85	475
\$ 500,000	- \$ 700,000	87	51,501	9,683	932	42,750	1,754	83	655
\$ 700,000	- \$ 900,000	47	37,069	7,128	215	30,156	1,358	31	387
\$ 900,000	- \$ 1,100,000	42	41,722	11,008	890	31,603	1,548	85	296
\$ 1,100,000	- \$ 1,600,000	69	90,519	33,034	129	57,614	3,006	44	627
\$ 1,600,000	- \$ 2,100,000	29	52,271	19,487	95	32,878	2,058	15	334
\$ 2,100,000	- \$ 2,600,000	15	34,463	12,365	0	22,098	1,550	9	327
\$ 2,600,000	- \$ 3,100,000	16	46,148	15,988	1	30,161	2,305	9	434
\$ 3,100,000	- \$ 3,600,000	7	23,594	7,944	0	15,651	1,279	4	244
\$ 3,600,000	- \$ 4,100,000	7	27,637	9,273	208	18,572	1,680	6	198
\$ 4,100,000	- \$ 5,100,000	12	55,460	24,528	149	31,081	2,766	10	616
\$ 5,100,000	- \$ 7,100,000	12	68,798	15,403	82	53,476	5,825	30	1,190
\$ 7,100,000	- \$ 9,100,000	6	47,099	21,819	1	25,281	2,786	56	97
\$ 9,100,000	- \$10,100,000	3	27,936	24,341	0	3,595	232	2	7
\$10,100,000	-	21	674,837	488,617	0	186,220	29,717	11	4,889
Grand Total		568	\$1,336,845	\$710,252	\$3,240	\$629,839	\$59,492	\$600	\$11,028

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

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

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

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

Gross Estate Class		Number of Estates	(Total Assets) NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base	Tax on NY Taxable Base	Total Tax Credits
Greater Than	Less Than							
\$ 0	- \$ 50,000	479	\$ 14,489	\$ 9,390	\$1,139	\$ 9,476	\$ 202	\$ 202
\$ 50,000	- \$ 150,000	3,916	433,282	236,714	1,556	208,275	4,937	4,943
\$ 150,000	- \$ 300,000	3,391	687,848	591,343	1,293	116,733	2,764	2,763
\$ 300,000	- \$ 500,000	1,342	518,874	515,466	730	25,986	626	613
\$ 500,000	- \$ 700,000	555	324,057	321,545	814	9,667	241	225
\$ 700,000	- \$ 900,000	274	217,835	216,821	110	4,772	113	113
\$ 900,000	- \$1,100,000	131	130,110	131,058	0	1,676	38	38
\$1,100,000	- \$1,600,000	175	225,801	224,309	876	5,081	142	143
\$1,600,000	- \$2,100,000	63	115,230	114,932	17	1,293	29	29
\$2,100,000	- \$2,600,000	41	95,606	96,977	2,484	3,331	152	156
\$2,600,000	- \$3,100,000	10	28,086	27,963	0	122	3	3
\$3,100,000	- \$3,600,000	9	30,194	30,201	295	501	15	15
\$3,600,000	- \$4,100,000	4	15,112	15,156	0	22	0	0
\$4,100,000	- \$5,100,000	10	43,740	44,165	0	104	2	2
\$5,100,000	- \$6,100,000	5	27,548	28,623	0	15	0	0
\$6,100,000	- \$7,100,000	6	39,368	39,570	0	4	0	0
\$7,100,000	-	8	225,112	224,836	57	333	8	8
Grand Total		10,419	\$3,172,292	\$2,869,070	\$9,373	\$387,391	\$9,273	\$9,252
Resident		10,226	3,085,484	2,787,874	9,369	380,478	9,105	9,094
Nonresident		193	86,807	81,195	3	6,912	167	158

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
(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	5	\$ 582	9	\$ 249	20	\$ 551	10	\$ 31	
\$ 50,000 -	\$ 150,000	252	21,926	375	17,618	665	36,250	438	7,766	
\$ 150,000 -	\$ 300,000	3,418	434,785	3,066	199,852	4,979	342,559	3,345	83,986	
\$ 300,000 -	\$ 500,000	2,763	458,756	2,989	367,988	3,791	388,220	2,471	84,070	
\$ 500,000 -	\$ 700,000	1,344	270,258	1,805	407,769	1,934	258,977	1,164	49,735	
\$ 700,000 -	\$ 900,000	693	160,038	1,023	346,305	1,043	158,201	620	37,807	
\$ 900,000 -	\$ 1,100,000	366	90,268	613	281,803	625	103,786	316	23,755	
\$ 1,100,000 -	\$ 1,600,000	483	153,969	800	493,436	800	132,045	472	54,399	
\$ 1,600,000 -	\$ 2,100,000	220	82,383	393	363,677	369	77,149	207	26,527	
\$ 2,100,000 -	\$ 2,600,000	107	55,440	228	269,127	203	40,756	119	19,364	
\$ 2,600,000 -	\$ 3,100,000	90	50,514	140	211,775	130	27,229	66	16,702	
\$ 3,100,000 -	\$ 3,600,000	49	32,236	90	167,717	85	20,387	40	11,726	
\$ 3,600,000 -	\$ 4,100,000	37	29,111	64	134,122	60	14,290	24	2,623	
\$ 4,100,000 -	\$ 5,100,000	73	67,358	106	279,520	108	28,415	57	13,268	
\$ 5,100,000 -	\$ 6,100,000	38	30,943	57	157,241	58	24,072	29	7,029	
\$ 6,100,000 -	\$ 7,100,000	26	14,143	36	126,160	38	10,346	19	2,062	
\$ 7,100,000 -	\$ 8,100,000	12	18,566	19	78,753	19	5,931	11	2,661	
\$ 8,100,000 -	\$ 9,100,000	16	14,753	22	105,207	22	7,026	12	3,033	
\$ 9,100,000 -	\$10,100,000	9	13,405	14	71,725	12	3,616	6	6,554	
\$10,100,000 -		60	97,024	108	2,091,910	111	125,971	56	17,331	
Grand Total		10,061	\$2,096,457	11,957	\$6,171,951	15,072	\$1,805,777	9,482	\$470,428	
Resident		9,642	1,932,009	11,603	5,794,507	14,637	1,731,402	9,249	447,565	
Nonresident		419	164,447	354	377,444	435	74,375	233	22,863	

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

d/ Tax Law secrecy provisions prohibit disclosure.

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	11	\$ 139	17	\$ 157	15	\$ 135	0	\$ 0
\$ 50,000 -	\$ 150,000	386	23,067	546	5,475	67	3,310	3	200
\$ 150,000 -	\$ 300,000	2,921	202,811	4,331	70,655	462	51,052	24	2,462
\$ 300,000 -	\$ 500,000	2,298	256,746	3,419	88,699	333	54,721	25	3,828
\$ 500,000 -	\$ 700,000	1,174	175,127	1,845	70,370	195	59,261	19	4,063
\$ 700,000 -	\$ 900,000	674	107,492	1,070	56,762	137	55,114	13	3,000
\$ 900,000 -	\$ 1,100,000	406	81,953	629	48,527	94	46,564	9	2,015
\$ 1,100,000 -	\$ 1,600,000	532	112,646	834	106,928	119	75,493	14	5,997
\$ 1,600,000 -	\$ 2,100,000	256	74,119	399	66,498	65	52,236	14	8,039
\$ 2,100,000 -	\$ 2,600,000	145	48,837	222	59,628	27	25,330	5	4,101
\$ 2,600,000 -	\$ 3,100,000	81	33,708	145	53,342	28	21,798	d/	d/
\$ 3,100,000 -	\$ 3,600,000	60	18,674	100	39,947	30	36,636	6	1,764
\$ 3,600,000 -	\$ 4,100,000	36	20,564	66	32,704	15	21,821	d/	d/
\$ 4,100,000 -	\$ 5,100,000	60	18,636	112	51,705	32	43,589	4	8,443
\$ 5,100,000 -	\$ 6,100,000	29	19,135	61	36,462	19	42,642	4	12,602
\$ 6,100,000 -	\$ 7,100,000	15	22,304	39	35,441	14	36,163	3	3,724
\$ 7,100,000 -	\$ 8,100,000	11	11,572	20	19,871	7	21,719	0	0
\$ 8,100,000 -	\$ 9,100,000	12	9,394	22	31,034	6	15,959	d/	d/
\$ 9,100,000 -	\$10,100,000	9	13,444	15	18,301	3	8,534	d/	d/
\$10,100,000 -		49	67,027	114	894,664	56	490,074	10	501,772
Grand Total		9,165	\$1,317,394	14,006	\$1,787,168	1,724	\$1,162,151	163	\$570,746
Resident		8,856	1,247,523	13,567	1,549,279	1,597	821,311	154	549,628
Nonresident		309	69,871	439	237,889	127	340,840	9	21,118

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

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** Total of All Assets	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0	- \$ 50,000	3	\$ 72	5	(\$ 1,030)	31	\$ 886
\$ 50,000	- \$ 150,000	133	6,341	3	(432)	905	121,521
\$ 150,000	- \$ 300,000	1,202	68,308	14	159	6,491	1,456,630
\$ 300,000	- \$ 500,000	1,176	95,514	12	84	4,647	1,798,626
\$ 500,000	- \$ 700,000	669	77,766	15	(421)	2,324	1,372,905
\$ 700,000	- \$ 900,000	407	57,389	11	77	1,247	982,184
\$ 900,000	- \$ 1,100,000	233	38,350	12	260	725	717,282
\$ 1,100,000	- \$ 1,600,000	337	80,714	20	(461)	925	1,215,165
\$ 1,600,000	- \$ 2,100,000	135	41,817	11	66	438	792,511
\$ 2,100,000	- \$ 2,600,000	91	46,639	11	(524)	244	568,698
\$ 2,600,000	- \$ 3,100,000	62	31,484	d/	d/	157	444,367
\$ 3,100,000	- \$ 3,600,000	39	18,919	11	(274)	104	347,731
\$ 3,600,000	- \$ 4,100,000	25	16,418	d/	d/	71	275,131
\$ 4,100,000	- \$ 5,100,000	36	27,039	12	(1,345)	117	536,627
\$ 5,100,000	- \$ 6,100,000	20	13,655	6	52	62	343,833
\$ 6,100,000	- \$ 7,100,000	14	12,258	6	71	40	262,671
\$ 7,100,000	- \$ 8,100,000	8	6,003	5	4	22	165,079
\$ 8,100,000	- \$ 9,100,000	9	9,352	d/	d/	23	196,176
\$ 9,100,000	- \$10,100,000	7	7,839	d/	d/	15	143,430
\$10,100,000	-	33	30,813	44	(19,537)	116	4,297,050
Grand Total		4,639	\$686,691	215	(\$30,260)	18,704	\$16,038,503
Resident		4,501	648,044	195	(19,612)	18,136	14,701,658
Nonresident		138	38,647	20	(10,649)	568	1,336,845

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

d/ Tax Law secrecy provisions prohibit disclosure.

** NY Gross Estate = Sum of the Components

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

Gross Estate Class		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	204	\$ 5,475	94	\$ 1,313	d/	d/	165	\$ 1,079
\$ 50,000	- \$ 150,000	2,070	155,603	1,168	35,632	2,554	\$ 77,656	2,072	27,954
\$ 150,000	- \$ 300,000	1,612	180,914	1,322	61,647	2,057	82,682	2,050	57,366
\$ 300,000	- \$ 500,000	357	51,230	692	63,826	734	55,751	901	55,646
\$ 500,000	- \$ 700,000	165	27,576	333	48,625	350	36,538	399	40,066
\$ 700,000	- \$ 900,000	72	15,810	174	43,050	164	19,115	187	28,382
\$ 900,000	- \$1,100,000	38	10,699	85	25,371	83	11,596	95	20,104
\$1,100,000	- \$1,600,000	60	19,500	123	54,135	121	20,653	115	29,592
\$1,600,000	- \$2,100,000	26	10,904	49	38,212	46	11,600	42	14,946
\$2,100,000	- \$2,600,000	15	9,262	36	30,030	28	5,455	21	7,078
\$2,600,000	- \$3,100,000	3	4,013	6	2,516	4	2,493	7	3,230
\$3,100,000	- \$3,600,000	4	2,132	8	9,981	7	4,211	5	3,482
\$3,600,000	- \$4,100,000	d/	d/	4	8,982	d/	d/	0	0
\$4,100,000	- \$5,100,000	4	2,034	9	5,017	4	203	6	2,146
\$5,100,000	- \$6,100,000	d/	d/	4	10,319	4	1,733	3	3,965
\$6,100,000	- \$7,100,000	4	7,951	6	15,463	3	835	4	1,299
\$7,100,000	-	d/	d/	6	57,046	7	591	3	924
Grand Total		4,639	\$506,266	4,119	\$511,164	6,431	\$335,828	6,075	\$297,260
Resident		4,524	489,770	4,054	492,486	6,346	328,865	6,003	291,276
Nonresident		115	16,496	65	18,679	85	6,963	72	5,984

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	132	\$ 2,081	229	\$ 1,183	9	\$ 161	d/	d/
\$ 50,000	- \$ 150,000	1,886	90,080	2,483	19,954	208	14,735	4	\$ 252
\$ 150,000	- \$ 300,000	2,324	220,714	2,304	40,546	156	12,671	10	841
\$ 300,000	- \$ 500,000	1,192	208,835	963	34,100	48	6,479	5	456
\$ 500,000	- \$ 700,000	484	104,749	431	25,048	29	7,362	d/	d/
\$ 700,000	- \$ 900,000	236	67,305	212	18,465	9	2,534	d/	d/
\$ 900,000	- \$1,100,000	113	31,189	99	13,597	6	3,083	3	1,010
\$1,100,000	- \$1,600,000	140	47,329	150	22,496	5	4,392	d/	d/
\$1,600,000	- \$2,100,000	47	16,295	57	5,598	5	4,817	d/	d/
\$2,100,000	- \$2,600,000	33	16,757	32	12,056	d/	d/	d/	d/
\$2,600,000	- \$3,100,000	7	6,192	10	5,215	0	0	0	0
\$3,100,000	- \$3,600,000	7	5,094	9	1,183	d/	d/	0	0
\$3,600,000	- \$4,100,000	3	1,946	4	105	0	0	0	0
\$4,100,000	- \$5,100,000	9	11,267	10	18,310	0	0	0	0
\$5,100,000	- \$6,100,000	4	678	5	8,307	d/	d/	0	0
\$6,100,000	- \$7,100,000	6	6,746	6	7,031	0	0	0	0
\$7,100,000	-	4	4,537	8	38,784	4	113,778	d/	d/
Grand Total		6,627	\$841,794	7,012	\$271,978	484	\$175,797	29	\$5,850
Resident		6,517	816,478	6,905	263,903	472	174,127	d/	d/
Nonresident		110	25,317	107	8,075	12	1,669	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** Total of All Assets	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0	- \$ 50,000	18	\$ 214	3	(\$ 432)	479	\$ 14,489
\$ 50,000	- \$ 150,000	435	11,548	7	(132)	3,916	433,282
\$ 150,000	- \$ 300,000	727	33,212	3	(2,744)	3,391	687,848
\$ 300,000	- \$ 500,000	483	42,679	3	(128)	1,342	518,874
\$ 500,000	- \$ 700,000	233	34,330	d/	d/	555	324,057
\$ 700,000	- \$ 900,000	107	23,170	d/	d/	274	217,835
\$ 900,000	- \$1,100,000	49	13,459	0	0	131	130,110
\$1,100,000	- \$1,600,000	70	27,168	d/	d/	175	225,801
\$1,600,000	- \$2,100,000	24	10,828	d/	d/	63	115,230
\$2,100,000	- \$2,600,000	15	10,625	0	0	41	95,606
\$2,600,000	- \$3,100,000	5	4,426	0	0	10	28,085
\$3,100,000	- \$3,600,000	3	1,099	d/	d/	9	30,194
\$3,600,000	- \$4,100,000	d/	d/	0	0	4	15,112
\$4,100,000	- \$5,100,000	4	4,763	0	0	10	43,740
\$5,100,000	- \$6,100,000	0	0	0	0	5	27,548
\$6,100,000	- \$7,100,000	d/	d/	d/	d/	6	39,368
\$7,100,000	-	3	7,810	0	0	8	225,113
Grand Total		2,179	\$227,997	25	(\$1,643)	10,419	\$3,172,292
Resident		2,152	224,377	d/	d/	10,226	3,085,484
Nonresident		27	3,620	d/	d/	193	86,807

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

d/ Tax Law secrecy provisions prohibit disclosure.

** NY Gross Estate = Sum of the Components



**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 & Federal Adjustments	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than								
\$ 0	- \$ 50,000	29	\$ 219	20	\$ 67	d/	d/	0	\$ 0
\$ 50,000	- \$ 150,000	887	8,611	512	1,409	13	\$ 45	12	300
\$ 150,000	- \$ 300,000	6,313	87,853	3,953	28,231	158	1,584	250	13,960
\$ 300,000	- \$ 500,000	4,581	85,833	3,125	43,523	146	5,266	464	60,761
\$ 500,000	- \$ 700,000	2,291	56,631	1,682	30,210	71	2,330	436	82,825
\$ 700,000	- \$ 900,000	1,233	50,020	975	22,946	43	1,136	370	98,001
\$ 900,000	- \$ 1,100,000	715	35,642	557	18,655	25	963	257	97,549
\$ 1,100,000	- \$ 1,600,000	903	57,501	746	33,669	33	1,576	360	244,697
\$ 1,600,000	- \$ 2,100,000	429	38,091	349	17,889	22	621	201	207,775
\$ 2,100,000	- \$ 2,600,000	239	26,421	207	12,276	12	270	119	177,180
\$ 2,600,000	- \$ 3,100,000	153	22,074	135	14,806	11	934	76	136,044
\$ 3,100,000	- \$ 3,600,000	104	16,439	89	9,858	9	375	57	129,101
\$ 3,600,000	- \$ 4,100,000	70	15,803	61	4,148	6	586	31	81,924
\$ 4,100,000	- \$ 5,100,000	115	26,207	106	19,251	13	1,294	57	160,458
\$ 5,100,000	- \$ 6,100,000	60	17,304	58	6,682	9	1,491	28	112,862
\$ 6,100,000	- \$ 7,100,000	40	11,697	35	7,541	d/	d/	16	72,081
\$ 7,100,000	- \$ 8,100,000	21	6,736	21	4,216	d/	d/	11	49,781
\$ 8,100,000	- \$ 9,100,000	22	9,815	20	3,585	0	0	13	79,298
\$ 9,100,000	- \$10,100,000	14	3,947	11	2,555	d/	d/	10	77,929
\$10,100,000	-	114	129,913	111	150,811	10	6,561	56	1,157,455
Grand Total		18,333	\$706,757	12,773	\$432,327	585	\$25,904	2,824	\$3,039,983
Resident		17,797	665,696	12,354	310,054	540	23,123	2,661	2,536,905
Nonresident		536	41,061	419	122,273	45	2,781	163	503,078

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	d/	d/	3	\$ 269	29	\$ 559
\$ 50,000	- \$ 150,000	48	\$ 213	25	699	891	11,277
\$ 150,000	- \$ 300,000	514	6,226	2,643	295,672	6,470	433,499
\$ 300,000	- \$ 500,000	513	16,503	2,359	307,042	4,635	518,871
\$ 500,000	- \$ 700,000	342	18,058	1,016	140,586	2,323	330,556
\$ 700,000	- \$ 900,000	217	17,807	480	69,429	1,247	259,234
\$ 900,000	- \$ 1,100,000	149	16,180	266	39,394	725	208,316
\$ 1,100,000	- \$ 1,600,000	204	35,612	308	49,681	925	422,736
\$ 1,600,000	- \$ 2,100,000	107	29,962	128	22,287	438	316,561
\$ 2,100,000	- \$ 2,600,000	59	19,873	72	13,935	244	249,906
\$ 2,600,000	- \$ 3,100,000	42	28,049	43	8,143	157	209,587
\$ 3,100,000	- \$ 3,600,000	33	14,327	21	4,642	104	174,373
\$ 3,600,000	- \$ 4,100,000	23	27,174	18	4,035	71	132,908
\$ 4,100,000	- \$ 5,100,000	42	9,209	29	6,115	117	221,987
\$ 5,100,000	- \$ 6,100,000	20	17,254	15	3,376	62	158,912
\$ 6,100,000	- \$ 7,100,000	14	21,094	d/	d/	40	114,816
\$ 7,100,000	- \$ 8,100,000	10	7,782	d/	d/	22	70,164
\$ 8,100,000	- \$ 9,100,000	12	14,972	3	750	23	108,421
\$ 9,100,000	- \$10,100,000	d/	d/	4	1,000	15	86,096
\$10,100,000	-	54	1,125,099	26	6,076	116	2,575,550
Grand Total		2,410	\$1,426,013	7,475	\$976,736	18,654	\$6,604,329
Resident		2,352	1,393,926	7,380	966,902	18,098	5,894,077
Nonresident		58	32,087	95	9,833	556	710,252

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

d/ Tax Law secrecy provisions prohibit disclosure.

** 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 Administrative Expenses		Debts of Decedent		Losses and Excess Retirement Adjustment		Transfers to Surviving Spouse & Federal Adjustments	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than								
\$ 0	- \$ 50,000	354	\$ 2,140	156	\$ 3,391	11	\$ 20	51	\$ 2,052
\$ 50,000	- \$ 150,000	3,424	31,782	1,759	23,905	66	1,624	787	77,217
\$ 150,000	- \$ 300,000	2,939	33,564	1,515	46,928	61	3,083	1,960	364,930
\$ 300,000	- \$ 500,000	1,122	14,842	519	30,666	13	580	1,218	428,480
\$ 500,000	- \$ 700,000	486	7,912	259	11,502	4	255	515	276,266
\$ 700,000	- \$ 900,000	236	4,148	128	7,413	6	283	243	180,044
\$ 900,000	- \$ 1,100,000	113	2,272	68	3,457	6	276	116	109,642
\$ 1,100,000	- \$ 1,600,000	157	4,259	106	13,696	5	247	151	174,729
\$ 1,600,000	- \$ 2,100,000	57	2,656	44	6,390	d/	d/	52	83,620
\$ 2,100,000	- \$ 2,600,000	34	1,193	25	6,847	4	90	36	76,181
\$ 2,600,000	- \$ 3,100,000	8	249	8	465	d/	d/	9	23,529
\$ 3,100,000	- \$ 3,600,000	7	587	7	1,744	0	0	8	24,632
\$ 3,600,000	- \$ 4,100,000	3	70	d/	d/	0	0	3	11,405
\$ 4,100,000	- \$ 5,100,000	10	202	7	3,956	d/	d/	9	35,823
\$ 5,100,000	- \$ 6,100,000	5	426	d/	d/	0	0	5	23,691
\$ 6,100,000	- \$ 7,100,000	5	38	5	6,534	0	0	6	32,997
\$ 7,100,000	-	7	9,109	6	5,375	0	0	4	72,760
Grand Total		8,967	\$115,449	4,616	\$173,149	179	\$7,777	5,173	\$1,997,997
Resident		8,833	113,449	4,526	168,666	175	7,713	5,072	1,930,766
Nonresident		134	2,000	90	4,483	4	64	101	67,231

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	16	\$ 135	60	\$ 1,652	393	\$ 9,390
\$ 50,000	- \$ 150,000	192	5,460	1,389	96,727	3,784	236,714
\$ 150,000	- \$ 300,000	270	25,901	1,235	116,963	3,391	591,343
\$ 300,000	- \$ 500,000	126	30,653	121	10,245	1,342	515,466
\$ 500,000	- \$ 700,000	57	22,755	29	2,856	555	321,545
\$ 700,000	- \$ 900,000	39	23,833	9	1,102	274	216,821
\$ 900,000	- \$ 1,100,000	17	14,371	6	1,039	131	131,058
\$ 1,100,000	- \$ 1,600,000	32	30,638	7	739	175	224,309
\$ 1,600,000	- \$ 2,100,000	16	21,891	d/	d/	63	114,932
\$ 2,100,000	- \$ 2,600,000	7	12,747	0	0	41	96,977
\$ 2,600,000	- \$ 3,100,000	d/	d/	0	0	10	27,963
\$ 3,100,000	- \$ 3,600,000	d/	d/	d/	d/	9	30,201
\$ 3,600,000	- \$ 4,100,000	d/	d/	0	0	4	15,156
\$ 4,100,000	- \$ 5,100,000	d/	d/	0	0	10	44,165
\$ 5,100,000	- \$ 6,100,000	d/	d/	d/	d/	5	28,623
\$ 6,100,000	- \$ 7,100,000	0	0	0	0	6	39,570
\$ 7,100,000	-	6	137,592	0	0	8	224,836
Grand Total		783	\$342,935	2,861	\$231,889	10,201	\$2,869,070
Resident		775	337,037	2,842	230,370	10,030	2,787,874
Nonresident		8	5,898	19	1,519	171	81,195

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

d/ Tax Law secrecy provisions prohibit disclosure.

** 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-1983 Gift Tax		Total Credits	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than										
\$ 0 -	\$ 50,000	d/	d/	485	\$ 253	0	\$ 0	d/	d/	486	\$ 254
\$ 50,000 -	\$ 150,000	80	\$ 15	3,544	8,245	d/	d/	9	\$ 10	3,544	8,270
\$ 150,000 -	\$ 300,000	213	300	6,296	4,576	20	125	60	238	6,296	5,239
\$ 300,000 -	\$ 500,000	162	567	3,591	1,796	19	194	43	229	3,588	2,784
\$ 500,000 -	\$ 700,000	167	1,379	2,424	1,212	24	531	38	304	2,423	3,427
\$ 700,000 -	\$ 900,000	57	627	705	353	5	47	33	387	705	1,414
\$ 900,000 -	\$ 1,100,000	35	312	376	188	d/	d/	d/	d/	376	793
\$ 1,100,000 -	\$ 1,600,000	43	616	457	229	d/	d/	d/	d/	457	1,142
\$ 1,600,000 -	\$ 2,100,000	20	676	206	103	d/	d/	d/	d/	206	1,088
\$ 2,100,000 -	\$ 2,600,000	25	540	120	60	0	0	8	124	120	724
\$ 2,600,000 -	\$ 3,100,000	14	578	60	30	0	0	5	36	60	644
\$ 3,100,000 -	\$ 3,600,000	10	369	52	26	d/	d/	d/	d/	52	504
\$ 3,600,000 -	\$ 4,100,000	d/	d/	47	24	d/	d/	4	114	47	740
\$ 4,100,000 -	\$ 5,100,000	13	547	54	27	0	0	5	546	54	1,120
\$ 5,100,000 -	\$ 6,100,000	8	181	28	14	d/	d/	d/	d/	28	202
\$ 6,100,000 -	\$ 7,100,000	8	832	20	10	d/	d/	d/	d/	20	1,068
\$ 7,100,000 -	\$ 8,100,000	9	529	13	7	d/	d/	d/	d/	13	828
\$ 8,100,000 -	\$ 9,100,000	3	20	6	3	0	0	0	0	6	23
\$ 9,100,000 -	\$10,100,000	6	266	10	5	0	0	0	0	10	271
\$10,100,000 -		29	11,621	52	26	d/	d/	d/	d/	52	12,614
Grand Total		916	\$20,425	18,546	\$17,185	82	\$2,554	251	\$2,984	18,543	\$43,149
Resident		859	20,268	17,980	16,813	82	2,554	241	2,913	17,977	42,548
Nonresident		57	156	566	373	0	0	10	71	566	600

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

d/ Tax Law secrecy provisions prohibit disclosure.

** 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-1983 Gift Tax		Total Credits		
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Greater Than	Less Than											
\$ 0 -	\$ 50,000	0	\$ 0	2,692	\$1,200	0	\$ 0	0	\$ 0	2,692	\$1,200	
\$ 50,000 -	\$ 500,000	23	107	3,716	7,702	4	22	7	17	3,716	7,848	
\$ 500,000 -		5	202	5	3	0	0	0	0	5	205	
Grand Total		28	\$309	6,413	\$8,905	4	\$22	7	\$16	6,413	\$9,253	
Resident		d/	d/	6,307	8,747	4	22	7	16	6,307	9,094	
Nonresident		d/	d/	106	158	0	0	0	0	106	158	

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

d/ Tax Law secrecy provisions prohibit disclosure.

** 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	(Total Assets) NY Gross Estate	Allocated NY Gross Estate	NY Allocation Percentage
Greater Than	Less Than				
\$ 0	- \$ 50,000	d/	d/	d/	d/
50,000	- 150,000	16	\$ 2,097	\$ 1,782	84.99
150,000	- 300,000	206	47,707	40,166	84.19
300,000	- 500,000	239	95,183	81,627	85.76
500,000	- 700,000	154	91,665	77,846	84.92
700,000	- 900,000	112	88,766	77,690	87.52
900,000	- 1,100,000	78	77,796	70,872	91.10
1,100,000	- 1,600,000	101	132,342	118,440	89.50
1,600,000	- 2,100,000	69	125,198	111,545	89.10
2,100,000	- 2,600,000	28	65,285	58,796	90.06
2,600,000	- 3,100,000	26	73,897	69,755	94.39
3,100,000	- 3,600,000	25	83,253	76,561	91.96
3,600,000	- 4,100,000	13	50,292	47,463	94.37
4,100,000	- 5,100,000	25	113,843	101,510	89.17
5,100,000	- 6,100,000	17	94,012	90,153	95.90
6,100,000	- 7,100,000	14	90,365	85,409	94.52
7,100,000	- 8,100,000	d/	d/	d/	d/
8,100,000	- 9,100,000	9	77,295	69,442	89.84
9,100,000	- \$10,100,000	4	38,933	35,076	90.09
\$10,100,000	-	29	1,466,121	1,436,772	98.00
Grand Total		1,168	\$2,828,772	\$2,665,535	94.23

d/ Tax Law secrecy provisions prohibit disclosure.

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

Gross Estate Class		Number of Estates	(Total Assets) NY Gross Estate	Allocated NY Gross Estate	NY Allocation Percentage
Greater Than	Less Than				
\$ 0	- \$ 50,000	0	\$ 0	\$ 0	0.00
50,000	- 150,000	13	1,724	1,274	73.93
150,000	- 300,000	69	15,506	8,481	54.69
300,000	- 500,000	83	32,349	11,948	36.93
500,000	- 700,000	80	47,308	15,553	32.88
700,000	- 900,000	43	33,889	7,431	21.93
900,000	- 1,100,000	39	38,706	6,356	16.42
1,100,000	- 1,600,000	69	90,519	18,834	20.81
1,600,000	- 2,100,000	28	50,506	7,666	15.18
2,100,000	- 2,600,000	14	32,105	4,341	13.52
2,600,000	- 3,100,000	13	37,436	2,232	5.96
3,100,000	- 3,600,000	6	20,171	5,120	25.38
3,600,000	- 4,100,000	7	27,636	2,495	9.03
4,100,000	- 5,100,000	11	51,298	9,529	18.58
5,100,000	- 6,100,000	9	49,944	8,979	17.98
6,100,000	- 7,100,000	d/	d/	d/	d/
7,100,000	- 8,100,000	4	30,146	2,429	8.06
8,100,000	- 9,100,000	d/	d/	d/	d/
9,100,000	- \$10,100,000	3	27,936	1,359	4.87
\$10,100,000	-	21	674,837	42,442	6.29
Grand Total		519	\$1,294,483	\$156,931	12.12

d/ Tax Law secrecy provisions prohibit disclosure.



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. 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 Estate Tax Return
For estates of decedents who died after May 25, 1990

Decedent's last name		First	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 of 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 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	MI	Check box if POA is attached <input type="checkbox"/>	Executor's last name		First	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 <input type="checkbox"/>				Was a copy of this return filed with the Surrogate's Court? <input type="checkbox"/> Yes <input type="checkbox"/> No				
Federal estate tax return required <input type="checkbox"/> Yes <input type="checkbox"/> No		Federal gross estate <input type="checkbox"/>		Federal taxable estate <input type="checkbox"/>				

Tax Computation	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 transfers (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			

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
Gross assets (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			
33 * Enter the net amount of additions (or subtractions) from page 3, line 69	33			
34 New York adjusted gross estate (line 32 and add or subtract line 33; enter here and on page 1, line 1)	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 71)	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 8 or from federal Form 706, page 3, Recapitulation Schedule, line 18	44		
45 * Enter amount, if any, from page 4, line 72	45		
46 New York bequests to surviving spouse (line 44 and add or subtract line 45)	46		
47 Enter the amount from Form ET-90.4, Schedule N, line 14 or from federal Form 706, page 3, Recapitulation Schedule, line 19	47		
48 * Enter amount, if any, from page 4, line 73	48		
49 New York charitable deduction (add lines 47 and 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 <small>(from Table C in instructions)</small>
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Marital status of decedent at the time of death:

<input type="checkbox"/> Single	<input type="checkbox"/> Legally separated	<input type="checkbox"/> Divorced - date divorce decree became final	
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<input type="checkbox"/> Widow or widower	Name of deceased spouse		
	Social security number of deceased spouse	Date of death of deceased spouse	

<input type="checkbox"/> Married	Name of surviving spouse		
	Social security number of surviving spouse	Amount distributed	

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

Executor	Date	Surviving spouse	Date
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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 Do you elect the special use valuation in accordance with section 954-a of the Tax Law? | <input type="checkbox"/> | <input type="checkbox"/> |
| 55 Do you elect to pay the tax in installments as described in IRC section 6166 (NY 997)? If Yes, attach Form ET-415 in duplicate. | <input type="checkbox"/> | <input type="checkbox"/> |
| 56 Did the decedent, at the time of death, own any interest in a partnership or unincorporated business; own stock in an inactive or closely held business; or have an interest in any commercial property or incorporated business? | <input type="checkbox"/> | <input type="checkbox"/> |
| 57 Does the gross estate contain any IRC section 2044 property? | <input type="checkbox"/> | <input type="checkbox"/> |
| 58 Was there any insurance on the decedent's life, or were there any annuities or lump sum distributions that are not included on the return as part of the gross estate? | <input type="checkbox"/> | <input type="checkbox"/> |
| 59 Was the decedent a party to litigation within three years preceding death, or is there any pending or contemplated cause of action relative to decedent's death? | <input type="checkbox"/> | <input type="checkbox"/> |
| 60 Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime or any trusts not created by the decedent under which the decedent possessed any power, beneficial interest or trusteeship? | <input type="checkbox"/> | <input type="checkbox"/> |
| 61 Are there any assets wholly or partially excluded from the gross estate other than jointly-held assets with the surviving spouse? | <input type="checkbox"/> | <input type="checkbox"/> |
| 62 Did the decedent at the time of death own any artwork, stamp collections, coin collections or other collections? | <input type="checkbox"/> | <input type="checkbox"/> |

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

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

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

71 Total value of property located in New York State listed above for a nonresident decedent (enter here and on page 2, line 36b)	71	
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Schedule 3 - Adjustment to Federal Marital Deduction

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

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

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

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

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

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

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

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

<p>a. Value of principal residence as reported on Schedule A, B, E (Part II only) or G</p> <p>b. Mortgages and other deductions specifically attributable to principal residence as reported on Schedules J, K, L, M, and N:</p> <p style="padding-left: 20px;">Administration expenses (<i>from Schedules J and L</i>)</p> <p style="padding-left: 20px;">Debts of decedent (<i>from Schedule K</i>)</p> <p style="padding-left: 20px;">Bequests to spouse (marital deduction) (<i>from Schedule M</i>)</p> <p style="padding-left: 20px;">Charitable bequests (<i>from Schedule N or federal Schedule O</i>)</p> <p>Total deductions (<i>add items above</i>)</p> <p>c. Net value of principal residence (<i>subtract line b from line a</i>)</p> <p>d. Maximum allowable deduction</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px;">a</td> <td style="width: 100px; height: 20px;"></td> <td style="width: 50px; height: 20px;"></td> </tr> <tr> <td style="background-color: #cccccc;">b</td> <td style="background-color: #cccccc; height: 100px;"></td> <td style="background-color: #cccccc; height: 100px;"></td> </tr> <tr> <td>b</td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> <tr> <td>c</td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> <tr> <td>d</td> <td style="text-align: right; padding-right: 10px;">250,000</td> <td style="text-align: right; padding-right: 10px;">00</td> </tr> <tr> <td>74</td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table>	a			b			b			c			d	250,000	00	74		
a																			
b																			
b																			
c																			
d	250,000	00																	
74																			
<p>74 Deduction for principal residence (<i>enter the lesser of line c or line d; enter here and on line 50</i>)</p>																			

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

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