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New York State Estate Tax SFY 1995-96

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, 1995 and March 31, 1996. During this period, the Department processed approximately 29,700 Form ET-90 returns. In addition to cataloging data contained on tax returns, in certain cases the Department made adjustments to correct for mathematical and other errors.

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

Description of Tax

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

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 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, it applies to only a portion (fewer than 5 percent) of the estate tax returns contained in this study.

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

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

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

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

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

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 assets to be exempt from tax.

Description of Data in This Study

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

This study also includes some returns that will eventually be adjusted, either upon audit or due to additional verification procedures used by the Tax Department. However, only a small share of processed returns will 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 5 percent of all returns are for decedents who died before 1993. Thus, even though recent law changes have been relatively minor in nature, users of this study should use caution in attempting to relate data to a particular estate tax law.

In addition, although this study covers returns processed between April 1, 1995 and March 31, 1996, these returns do not reflect actual fiscal year 1996 estate tax collections. Estate tax collections reflect payments received from several different years of Tax Law, and from several different years of decedents' death. They also include the effects of audit revenue paid to the Tax Department, and refunds paid by the Tax Department.

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

Tables Contained in This Study

The following tables provide statistical information on estate tax returns processed during the 1995-96 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	29,689	20,252	9,437
New York Gross Estate	\$18,839,212	\$16,039,011	\$ 2,800,201
Real Estate	2,937,036	2,506,894	430,143
Stocks and Bonds	6,834,168	6,335,486	498,682
Mortgages, Notes and Cash	2,315,225	2,007,005	308,220
Insurance	744,010	470,275	273,736
Jointly Owned Property	2,030,907	1,267,635	763,272
Miscellaneous Assets	1,870,721	1,609,388	261,334
Transfers During Decedent's Life	1,136,084	1,071,589	64,495
Powers of Appointment	203,509	194,742	8,767
Annuities	803,618	610,429	193,189
Adjustments	(36,069)	(34,431)	(1,637)
Federal Gross Estate	\$18,875,280	\$16,073,442	\$ 2,801,838
Total Deductions	\$ 7,582,049*	\$ 5,093,695	\$2,488,354*
Funeral and Administrative Expenses	928,642	816,036	112,606
Debts of Decedent	807,274	586,035	221,239
Net Losses During Administration and Federal Estate Tax on Excess Retirement Accumulations	29,058	20,337	8,721
New York Marital Deduction	4,602,425	2,715,167	1,887,258
Adjustment to Marital Deduction	12,719	9,637	3,082
New York Charitable Deduction	1,051,003	827,563	223,439
Additions to Federal Charitable Deduction	20,099	19,867	233
Primary Residence Deduction	136,174	104,375	31,799
New York Taxable Base	\$11,586,622	\$11,199,545	\$ 387,078
New York Taxable Estate	11,326,261	10,945,536	380,725
Adjusted Taxable Gifts	260,361	254,009	6,352
Estate Tax on NY Taxable Base (Before Allocation)	\$ 819,646	\$ 810,155	\$ 9,491
Total Tax Credits	\$ 44,232	\$ 34,767	\$ 9,465
Gift Tax Payable on Gifts Made After 1982	13,077	12,651	426
Unified Credit	26,151	17,161	8,991
Agricultural Exemption Credit and Closely Held Business Credit	1,160	1,141	18
Prior Transfer Credit	3,815	3,785	30
Gift Tax Credit	29	29	0
Tax After Credit (NY Estate Tax Liability)	\$ 669,424	\$ 669,424	\$ 0

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

* Total deductions reported exceed actual deductions used. Therefore, NY Taxable Base does not necessarily equal NY Gross Estate - Deductions + Taxable Gifts.

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	173	\$ 96,431	\$ 68,596	\$ 5,651
1991	478	420,810	234,588	17,538
1992	857	1,005,775	696,770	53,035
1993	2,203	1,506,586	934,426	53,529
1994	13,132	9,909,087	5,708,427	354,903
1995	12,784	5,887,792	3,938,599	184,664
1996	62	12,731	5,216	106
Grand Total	29,689	\$18,839,212	\$11,586,622	\$669,424

Residents				
Year of Death	Number	NY Gross Estate	NY Taxable Base*	NY Estate Tax Liability
1990	162	\$ 92,884	\$ 66,375	\$ 5,627
1991	461	331,103	213,617	17,197
1992	816	800,820	572,681	52,642
1993	2,090	1,263,932	825,041	52,321
1994	12,729	9,101,056	5,298,734	349,425
1995	12,594	5,560,751	3,722,875	183,236
1996	62	12,731	5,216	106
Grand Total	28,914	\$17,163,276	\$10,704,538	\$660,555

Nonresidents				
Year of Death	Number	NY Gross Estate	NY Taxable Base*	NY Estate Tax Liability
1990	11	\$ 3,547	\$ 2,221	\$ 23
1991	17	89,707	20,972	340
1992	41	204,955	124,088	393
1993	113	242,654	109,386	1,207
1994	403	808,031	409,693	5,477
1995	190	327,041	215,724	1,427
1996	0	0	0	0
Grand Total	775	\$1,675,935	\$882,084	\$8,869

*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	7,223	\$6,502,910	\$4,513,618	\$336,769	Montgomery	59	\$ 25,896	\$ 23,181	\$ 924
Bronx	681	345,927	277,160	12,652	Nassau	2,178	1,743,477	1,178,601	75,575
Kings	1,760	786,150	657,031	26,664	Niagara	219	76,952	64,898	2,229
New York	2,140	3,963,392	2,557,789	255,233	Oneida	238	103,039	90,637	3,844
Queens	2,262	1,182,658	889,439	36,980	Onondaga	483	223,883	175,126	7,202
Richmond	380	224,783	132,200	5,239	Ontario	91	42,274	32,707	1,265
					Orange	279	173,485	121,073	7,154
REST OF STATE	12,435	\$7,942,023	\$5,802,484	\$323,430	Orleans	35	18,939	12,342	455
Albany	410	206,755	160,852	6,993	Oswego	68	21,863	21,083	725
Allegany	34	11,255	9,748	337	Otsego	71	44,501	31,521	1,590
Broome	216	109,135	92,585	4,597	Putnam	84	51,044	34,364	1,769
Cattaraugus	64	26,571	17,931	551	Rensselaer	210	101,929	90,277	5,268
Cayuga	89	35,073	28,129	919	Rockland	222	132,726	97,991	4,439
Chautauqua	147	58,667	49,137	1,769	St. Lawrence	65	27,356	23,367	883
Chemung	77	39,919	37,226	2,120	Saratoga	115	44,256	36,376	1,240
Chenango	59	29,091	18,219	617	Schenectady	244	142,437	103,893	4,647
Clinton	45	17,818	15,033	538	Schoharie	32	9,949	8,845	284
Columbia	79	49,361	31,455	1,327	Schuyler	12	5,258	3,939	174
Cortland	39	16,255	11,398	368	Seneca	28	15,417	11,579	490
Delaware	48	23,603	19,603	792	Steuben	66	28,998	26,682	1,284
Dutchess	293	201,923	157,305	10,463	Suffolk	1,435	1,026,065	688,079	38,986
Erie	1,103	543,070	421,371	18,076	Sullivan	92	35,578	30,162	1,126
Essex	31	14,765	13,441	542	Tioga	23	11,646	10,697	595
Franklin	33	22,219	19,219	1,144	Tompkins	85	61,663	42,593	2,317
Fulton	52	26,627	25,470	1,509	Ulster	190	78,748	63,014	2,363
Genesee	71	25,092	20,927	694	Warren	82	48,311	34,801	1,674
Greene	54	18,274	16,440	584	Washington	53	30,294	23,483	1,206
Hamilton	d/	d/	d/	d/	Wayne	71	26,178	21,834	726
Herkimer	58	25,240	19,661	779	Westchester	1,395	1,432,483	1,018,483	75,110
Jefferson	75	32,717	25,798	991	Wyoming	42	14,058	11,518	382
Lewis	d/	d/	d/	d/	Yates	24	10,664	11,401	379
Livingston	69	29,838	25,284	998	Unclassified	30	22,156	10,680	349
Madison	82	33,856	27,448	936	Nonresidents	568	1,582,923	873,931	8,869
Monroe	886	513,374	383,579	19,135	Total	20,252	\$16,039,011	\$11,199,545	\$669,424

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

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

* 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	2,298	\$ 861,542	\$103,295	Montgomery	36	\$ 4,836	\$ 2,141
Bronx	242	68,153	12,712	Nassau	814	325,697	25,051
Kings	543	150,781	24,710	Niagara	218	33,559	8,483
New York	509	375,375	23,507	Oneida	142	29,029	6,094
Queens	807	216,749	34,209	Onondaga	299	66,971	11,792
Richmond	197	50,486	8,158	Ontario	67	15,091	2,927
				Orange	139	36,290	6,282
OTHER COUNTIES	6,917	\$1,842,924	\$275,127	Orleans	28	5,177	1,418
Albany	255	64,222	10,065	Oswego	44	10,495	1,877
Allegany	39	8,146	1,683	Otsego	39	6,376	1,395
Broome	154	30,029	6,377	Putnam	48	13,135	1,819
Cattaraugus	44	6,990	1,640	Rensselaer	106	19,697	5,916
Cayuga	34	7,909	1,062	Rockland	113	45,914	3,323
Chautauqua	80	13,846	3,932	St. Lawrence	51	10,921	2,396
Chemung	62	10,875	2,723	Saratoga	86	18,966	3,109
Chenango	55	9,457	1,915	Schenectady	147	42,205	5,825
Clinton	23	7,309	847	Schoharie	10	1,636	448
Columbia	48	16,326	2,383	Schuyler	10	2,177	415
Cortland	34	5,634	1,860	Seneca	20	4,086	538
Delaware	46	8,303	1,650	Steuben	53	8,189	1,873
Dutchess	157	41,805	6,958	Suffolk	718	213,683	29,344
Erie	828	171,462	36,380	Sullivan	47	9,815	2,151
Essex	28	6,609	1,252	Tioga	29	5,138	1,073
Franklin	29	5,599	1,459	Tompkins	47	12,819	1,419
Fulton	25	4,297	1,132	Ulster	128	28,385	9,306
Genesee	58	7,693	2,325	Warren	53	12,353	1,578
Greene	24	5,807	1,383	Washington	44	7,520	1,560
Hamilton	d/	d/	d/	Wayne	91	21,409	3,375
Herkimer	33	5,922	2,338	Westchester	518	205,552	15,675
Jefferson	42	10,303	1,444	Wyoming	36	5,423	1,218
Lewis	d/	d/	d/	Yates	18	3,545	858
Livingston	38	11,270	1,427	Unclassified	21	6,281	771
Madison	35	6,249	1,601	Nonresidents	207	93,012	8,153
Monroe	526	144,494	19,839	Total	9,437	\$2,800,201	\$387,078

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

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

* 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		9,422	\$ 2,790,493	\$2,480,781	\$ 6,289	\$ 384,879	\$ 9,426	\$ 9,425	\$ 0
\$ 0 -	\$ 500	721	233,782	129,732	5,178	109,228	3,709	2,047	192
\$ 500 -	\$ 1,000	712	160,724	61,296	1,492	101,054	3,049	1,722	544
\$ 1,000 -	\$ 1,500	764	223,317	112,979	3,301	113,696	3,908	1,720	952
\$ 1,500 -	\$ 2,000	714	177,966	63,530	2,555	116,991	3,715	1,481	1,253
\$ 2,000 -	\$ 3,000	1,144	299,846	87,863	5,198	217,198	9,341	2,059	2,814
\$ 3,000 -	\$ 4,000	970	254,027	76,494	4,064	181,597	5,793	1,380	3,411
\$ 4,000 -	\$ 5,000	968	298,024	103,613	4,418	198,830	6,642	876	4,366
\$ 5,000 -	\$ 6,000	1,367	370,645	88,211	4,710	287,144	8,913	871	7,502
\$ 6,000 -	\$ 7,000	1,170	376,403	94,918	6,914	288,399	10,131	892	7,583
\$ 7,000 -	\$ 8,000	1,086	431,583	104,767	4,734	331,551	18,374	779	8,120
\$ 8,000 -	\$ 9,000	926	329,144	70,107	4,640	263,677	8,807	665	7,850
\$ 9,000 -	\$ 10,000	688	266,001	55,486	4,937	215,452	7,432	596	6,525
\$ 10,000 -	\$ 12,500	1,286	672,996	212,608	6,597	466,986	18,848	1,002	14,426
\$ 12,500 -	\$ 15,000	1,093	645,029	207,987	5,482	442,536	17,129	1,091	14,964
\$ 15,000 -	\$ 17,500	888	565,978	163,101	7,092	409,971	17,251	886	14,411
\$ 17,500 -	\$ 20,000	711	586,576	208,678	5,359	383,257	19,172	643	13,270
\$ 20,000 -	\$ 25,000	1,055	870,201	266,084	8,957	613,074	27,363	1,080	23,737
\$ 25,000 -	\$ 30,000	1,287	1,861,828	1,033,101	7,281	836,009	38,391	1,081	34,902
\$ 30,000 -	\$ 40,000	741	829,727	239,580	10,032	600,179	32,906	1,108	25,607
\$ 40,000 -	\$ 50,000	405	465,040	94,932	9,052	379,160	20,219	849	18,043
\$ 50,000 -	\$ 100,000	771	1,221,479	277,804	19,908	963,583	59,692	2,088	53,366
\$ 100,000 -	\$ 500,000	648	2,437,591	587,496	50,032	1,900,126	186,897	3,141	136,760
\$ 500,000 -	\$1,000,000	80	614,577	152,863	28,072	489,785	58,465	2,233	55,755
\$1,000,000 -		72	1,856,234	608,039	44,066	1,292,261	224,075	4,518	213,069
Grand Total		29,689	\$18,839,212	\$7,582,049	\$260,361	\$11,586,622	\$819,646	\$44,232	\$669,424
Resident		28,914	17,163,276	6,781,134	256,448	10,704,538	711,497	43,465	660,555
Nonresident		775	1,675,935	800,915	3,913	882,084	108,149	767	8,869

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		5,178	\$2,110,563	\$2,089,108	\$ 2,415	\$ 82,947	\$ 1,966	\$2,001	\$ 0
\$ 0 - \$	\$ 500	95	101,616	83,916	344	18,044	742	250	22
\$ 500 - \$	\$ 1,000	66	48,948	35,563	78	13,463	507	140	50
\$ 1,000 - \$	\$ 1,500	80	97,730	84,858	1,298	14,170	478	207	98
\$ 1,500 - \$	\$ 2,000	60	54,532	40,076	1,503	15,959	658	163	105
\$ 2,000 - \$	\$ 3,000	90	53,717	35,956	582	18,342	585	160	220
\$ 3,000 - \$	\$ 4,000	85	59,421	39,072	548	20,896	768	146	299
\$ 4,000 - \$	\$ 5,000	77	99,739	73,977	811	26,573	1,396	85	346
\$ 5,000 - \$	\$ 6,000	118	68,150	41,889	1,223	27,484	905	106	648
\$ 6,000 - \$	\$ 7,000	103	75,095	49,547	3,000	28,548	1,019	213	664
\$ 7,000 - \$	\$ 8,000	84	79,172	55,445	1,142	24,869	866	79	629
\$ 8,000 - \$	\$ 9,000	94	61,698	34,570	1,123	28,250	965	101	800
\$ 9,000 - \$	\$ 10,000	73	51,769	28,194	777	24,352	871	84	697
\$ 10,000 - \$	\$ 12,500	143	115,692	66,636	2,031	51,086	1,855	193	1,608
\$ 12,500 - \$	\$ 15,000	144	215,044	153,861	2,692	63,875	2,614	404	1,965
\$ 15,000 - \$	\$ 17,500	122	179,555	116,116	3,833	67,271	3,789	248	1,969
\$ 17,500 - \$	\$ 20,000	137	266,472	172,021	2,074	96,525	7,470	159	2,573
\$ 20,000 - \$	\$ 25,000	255	358,922	212,518	3,723	150,127	6,636	326	5,809
\$ 25,000 - \$	\$ 30,000	582	1,327,930	960,639	2,286	369,577	16,755	322	15,619
\$ 30,000 - \$	\$ 40,000	58	184,120	116,718	1,736	69,138	6,679	130	2,029
\$ 40,000 - \$	\$ 50,000	26	61,650	40,495	2,869	24,024	1,253	104	1,130
\$ 50,000 - \$	\$ 100,000	65	236,316	158,534	2,514	80,296	4,840	359	4,504
\$ 100,000 - \$	\$ 500,000	77	516,720	294,503	7,336	229,552	20,963	367	18,089
\$ 500,000 - \$	\$1,000,000	8	106,385	60,700	5,161	50,846	6,169	669	5,363
\$1,000,000 -		9	757,137	433,287	6,069	329,919	63,334	544	62,385
Grand Total		7,829	\$7,288,093	\$5,478,200	\$57,165	\$1,926,134	\$154,080	\$7,559	\$127,623
Resident		7,563	6,526,638	4,900,287	56,130	1,738,471	134,517	7,395	126,085
Nonresident		266	761,455	577,913	1,035	187,663	19,563	163	1,538

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		4,244	\$ 679,929	\$ 391,673	\$ 3,874	\$ 301,932	\$ 7,460	\$ 7,423	\$ 0
\$ 0 - \$	500	626	132,166	45,817	4,834	91,183	2,967	1,797	170
\$ 500 - \$	1,000	646	111,776	25,733	1,414	87,591	2,542	1,582	494
\$ 1,000 - \$	1,500	684	125,588	28,122	2,003	99,526	3,430	1,513	854
\$ 1,500 - \$	2,000	654	123,434	23,454	1,052	101,032	3,057	1,318	1,148
\$ 2,000 - \$	3,000	1,054	246,129	51,906	4,616	198,856	8,755	1,899	2,593
\$ 3,000 - \$	4,000	885	194,607	37,421	3,516	160,701	5,025	1,234	3,111
\$ 4,000 - \$	5,000	891	198,285	29,636	3,607	172,256	5,246	791	4,020
\$ 5,000 - \$	6,000	1,249	302,495	46,322	3,487	259,660	8,008	766	6,854
\$ 6,000 - \$	7,000	1,067	301,307	45,371	3,914	259,851	9,112	680	6,919
\$ 7,000 - \$	8,000	1,002	352,411	49,322	3,593	306,681	17,508	700	7,492
\$ 8,000 - \$	9,000	832	267,446	35,537	3,517	235,427	7,843	564	7,050
\$ 9,000 - \$	10,000	615	214,232	27,292	4,160	191,100	6,561	512	5,828
\$ 10,000 - \$	12,500	1,143	557,304	145,972	4,566	415,899	16,993	809	12,818
\$ 12,500 - \$	15,000	949	429,985	54,127	2,790	378,661	14,515	686	12,999
\$ 15,000 - \$	17,500	766	386,423	46,984	3,259	342,700	13,462	638	12,442
\$ 17,500 - \$	20,000	574	320,104	36,657	3,285	286,732	11,702	484	10,698
\$ 20,000 - \$	25,000	800	511,278	53,566	5,234	462,947	20,728	754	17,928
\$ 25,000 - \$	30,000	705	533,898	72,461	4,995	466,432	21,635	759	19,282
\$ 30,000 - \$	40,000	683	645,607	122,862	8,296	531,041	26,227	978	23,578
\$ 40,000 - \$	50,000	379	403,390	54,437	6,183	355,136	18,966	746	16,913
\$ 50,000 - \$	100,000	706	985,163	119,269	17,394	883,287	54,851	1,729	48,862
\$ 100,000 - \$	500,000	571	1,920,871	292,993	42,696	1,670,574	165,934	2,774	118,670
\$ 500,000 - \$	1,000,000	72	508,192	92,163	22,911	438,940	52,297	1,564	50,392
\$1,000,000 -		63	1,099,097	174,753	37,997	962,341	160,741	3,975	150,684
Grand Total		21,860	\$11,551,119	\$2,103,849	\$203,196	\$9,660,488	\$665,566	\$36,673	\$541,801
Resident		21,351	10,636,639	1,880,847	200,319	8,966,067	576,981	36,070	534,470
Nonresident		509	914,481	223,002	2,877	694,421	88,585	603	7,331

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.

**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	30	\$ 829	\$ 260	\$ 5,888	\$ 6,457	\$ 211	\$ 182	\$ 33
\$ 50,000	- \$ 150,000	1,386	186,739	16,323	17,109	187,525	5,064	3,648	1,409
\$ 150,000	- \$ 300,000	7,446	1,611,881	210,764	22,874	1,424,197	42,592	8,418	34,259
\$ 300,000	- \$ 500,000	4,554	1,765,460	247,667	14,492	1,532,286	54,803	3,633	50,580
\$ 500,000	- \$ 700,000	2,289	1,349,048	194,469	12,449	1,167,042	48,267	2,037	45,101
\$ 700,000	- \$ 900,000	1,296	1,025,685	197,511	13,557	841,731	38,452	1,481	35,839
\$ 900,000	- \$ 1,100,000	763	754,766	184,000	9,351	580,117	28,652	1,207	26,494
\$ 1,100,000	- \$ 1,600,000	949	1,253,859	355,898	17,995	915,957	51,274	2,226	46,768
\$ 1,600,000	- \$ 2,100,000	440	803,041	289,859	11,680	524,861	33,053	1,326	29,779
\$ 2,100,000	- \$ 2,600,000	261	607,653	210,598	9,201	406,256	28,908	907	25,552
\$ 2,600,000	- \$ 3,100,000	170	483,415	195,884	6,994	294,524	22,250	564	20,411
\$ 3,100,000	- \$ 3,600,000	136	454,610	170,858	11,480	295,232	24,561	664	22,500
\$ 3,600,000	- \$ 4,100,000	89	341,588	125,563	6,181	222,205	19,573	509	17,606
\$ 4,100,000	- \$ 5,100,000	138	627,410	285,470	11,815	353,755	32,550	533	29,106
\$ 5,100,000	- \$ 6,100,000	69	381,415	158,642	8,943	231,716	23,845	595	20,306
\$ 6,100,000	- \$ 7,100,000	31	207,133	84,449	7,039	129,722	14,791	497	11,644
\$ 7,100,000	- \$ 8,100,000	39	294,576	105,577	10,640	199,639	23,581	695	19,647
\$ 8,100,000	- \$ 9,100,000	32	272,933	114,218	8,330	167,044	20,506	656	18,608
\$ 9,100,000	- \$10,100,000	21	202,745	91,620	7,167	118,293	15,317	567	13,311
\$10,100,000	-	113	3,414,226	1,854,066	40,825	1,600,984	281,902	4,423	200,470
Grand Total		20,252	\$16,039,011	\$5,093,695	\$254,009	\$11,199,545	\$810,155	\$34,767	\$669,424
Resident		19,684	14,456,088	4,380,786	250,157	10,325,614	702,207	34,179	660,555
Nonresident		568	1,582,923	712,909	3,852	873,931	107,947	588	8,869

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	d/	d/	d/	d/	d/	d/	d/	d/
\$ 50,000	- \$ 150,000	1,362	\$ 183,508	\$ 16,075	\$ 17,109	\$ 184,541	\$ 4,986	\$ 3,588	\$ 1,396
\$ 150,000	- \$ 300,000	7,355	1,592,214	208,560	22,874	1,406,670	42,069	8,329	34,002
\$ 300,000	- \$ 500,000	4,465	1,729,555	243,342	14,492	1,500,706	53,659	3,586	50,110
\$ 500,000	- \$ 700,000	2,212	1,303,398	187,032	12,449	1,128,829	46,701	1,995	44,507
\$ 700,000	- \$ 900,000	1,245	985,723	189,048	13,079	809,753	37,008	1,447	35,360
\$ 900,000	- \$ 1,100,000	727	719,113	174,314	9,186	553,984	27,395	1,164	26,155
\$ 1,100,000	- \$ 1,600,000	895	1,182,501	336,945	17,565	863,122	48,298	2,183	46,003
\$ 1,600,000	- \$ 2,100,000	409	745,696	268,082	11,651	489,266	30,847	1,310	29,263
\$ 2,100,000	- \$ 2,600,000	237	550,974	192,058	9,201	368,117	26,217	871	25,096
\$ 2,600,000	- \$ 3,100,000	157	446,697	178,274	6,994	275,417	20,885	558	20,140
\$ 3,100,000	- \$ 3,600,000	126	420,810	154,901	11,096	277,005	23,112	647	22,285
\$ 3,600,000	- \$ 4,100,000	79	303,238	109,595	6,181	199,824	17,704	504	17,362
\$ 4,100,000	- \$ 5,100,000	124	564,462	257,015	11,217	318,664	29,329	502	28,223
\$ 5,100,000	- \$ 6,100,000	61	337,766	142,940	8,943	203,768	20,953	591	20,096
\$ 6,100,000	- \$ 7,100,000	26	173,627	82,076	7,039	98,590	11,096	495	10,708
\$ 7,100,000	- \$ 8,100,000	33	248,701	83,878	10,640	175,462	20,871	692	19,587
\$ 8,100,000	- \$ 9,100,000	28	237,869	89,349	7,840	156,360	19,430	635	18,510
\$ 9,100,000	- \$10,100,000	d/	d/	d/	d/	d/	d/	d/	d/
\$10,100,000	-	95	2,546,694	1,386,514	39,548	1,199,728	207,260	4,336	198,433
Grand Total		19,684	\$14,456,088	\$4,380,786	\$250,157	\$10,325,614	\$702,207	\$34,179	\$660,555

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

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

* 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	d/	d/	d/	d/	d/	d/	d/	d/
\$ 50,000	- \$ 150,000	24	\$ 3,231	\$ 247	\$ 0	\$ 2,984	\$ 78	\$ 60	\$ 13
\$ 150,000	- \$ 300,000	91	19,667	2,204	0	17,528	523	89	258
\$ 300,000	- \$ 500,000	89	35,905	4,325	0	31,580	1,145	47	470
\$ 500,000	- \$ 700,000	77	45,650	7,437	0	38,213	1,567	42	594
\$ 700,000	- \$ 900,000	51	39,962	8,462	478	31,978	1,444	35	479
\$ 900,000	- \$ 1,100,000	36	35,654	9,686	165	26,133	1,257	42	339
\$ 1,100,000	- \$ 1,600,000	54	71,358	18,953	430	52,835	2,977	43	765
\$ 1,600,000	- \$ 2,100,000	31	57,344	21,778	29	35,595	2,206	16	516
\$ 2,100,000	- \$ 2,600,000	24	56,679	18,540	0	38,139	2,691	36	457
\$ 2,600,000	- \$ 3,100,000	13	36,718	17,610	0	19,107	1,365	7	271
\$ 3,100,000	- \$ 3,600,000	10	33,800	15,957	384	18,227	1,449	17	215
\$ 3,600,000	- \$ 4,100,000	10	38,350	15,968	0	22,381	1,869	5	245
\$ 4,100,000	- \$ 5,100,000	14	62,948	28,456	599	35,091	3,221	31	883
\$ 5,100,000	- \$ 6,100,000	8	43,649	15,702	0	27,948	2,891	4	210
\$ 6,100,000	- \$ 7,100,000	5	33,506	2,373	0	31,132	3,696	3	937
\$ 7,100,000	- \$ 8,100,000	6	45,875	21,699	0	24,176	2,711	3	60
\$ 8,100,000	- \$ 9,100,000	4	35,063	24,869	490	10,684	1,076	21	98
\$ 9,100,000	- \$10,100,000	d/	d/	d/	d/	d/	d/	d/	d/
\$10,100,000	-	18	867,532	467,552	1,277	401,257	74,642	87	2,036
Grand Total		568	\$1,582,923	\$712,909	\$3,852	\$873,931	\$107,947	\$588	\$8,869

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

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

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

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

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

Gross Estate Class		Number of Estates	(Total Assets) NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base*	Tax on NY Taxable Base**	Total Tax Credits	(Tax) NY Estate Tax Liability
Greater Than	Less Than								
\$ 0	- \$ 50,000	514	\$ 15,976	\$ 8,516	\$ 422	\$ 11,250	\$ 228	\$ 245	\$0
\$ 50,000	- \$ 150,000	3,926	417,945	174,960	3,694	255,617	6,338	6,340	0
\$ 150,000	- \$ 300,000	2,555	540,703	484,244	515	74,168	1,782	1,780	0
\$ 300,000	- \$ 500,000	1,259	484,627	470,956	178	23,389	548	558	0
\$ 500,000	- \$ 700,000	532	311,895	310,450	130	8,614	212	199	0
\$ 700,000	- \$ 900,000	230	181,510	180,583	127	4,071	117	75	0
\$ 900,000	- \$1,100,000	143	141,436	140,387	65	2,850	67	67	0
\$1,100,000	- \$1,600,000	145	191,054	192,189	0	2,300	53	53	0
\$1,600,000	- \$2,100,000	51	92,405	91,180	0	1,305	30	30	0
\$2,100,000	- \$2,600,000	30	70,537	70,474	39	763	18	18	0
\$2,600,000	- \$3,100,000	11	31,080	44,383	0	215	5	5	0
\$3,100,000	- \$3,600,000	15	49,669	49,199	0	503	12	12	0
\$3,600,000	- \$4,100,000	9	34,511	34,429	600	682	30	53	0
\$4,100,000	- \$5,100,000	4	18,136	18,120	0	16	0	0	0
\$5,100,000	- \$6,100,000	3	16,577	16,027	0	551	23	1	0
\$6,100,000	- \$8,100,000	4	29,594	29,614	0	122	3	3	0
\$8,100,000	-	6	172,545	172,644	583	661	26	28	0
Grand Total		9,437	\$2,800,201	\$2,488,354	\$6,352	\$387,078	\$9,491	\$9,465	\$0
Resident		9,230	2,707,189	2,400,348	6,291	378,924	9,290	9,286	0
Nonresident		207	93,012	88,006	61	8,153	202	179	0

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

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

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

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

Gross Estate Class		Real Estate		Stocks and Bonds		Mortgages, Notes and Cash		Insurance	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than								
\$ 0 -	\$ 50,000	d/	d/	8	\$ 236	14	\$ 179	9	\$ 86
\$ 50,000 -	\$ 150,000	628	\$ 55,863	504	19,755	1,001	45,650	733	11,932
\$ 150,000 -	\$ 300,000	4,286	532,390	3,456	206,007	5,801	380,457	3,947	81,031
\$ 300,000 -	\$ 500,000	2,628	429,151	2,961	375,226	3,729	387,842	2,314	81,065
\$ 500,000 -	\$ 700,000	1,268	261,231	1,752	400,084	1,912	249,906	1,117	48,775
\$ 700,000 -	\$ 900,000	704	158,834	1,096	366,279	1,119	173,958	626	36,689
\$ 900,000 -	\$ 1,100,000	393	103,086	650	299,496	658	105,603	385	31,507
\$ 1,100,000 -	\$ 1,600,000	489	157,697	847	527,566	820	160,521	461	43,557
\$ 1,600,000 -	\$ 2,100,000	249	96,548	390	335,552	400	94,353	218	36,541
\$ 2,100,000 -	\$ 2,600,000	128	57,994	240	302,226	227	43,808	107	16,308
\$ 2,600,000 -	\$ 3,100,000	85	51,769	151	229,897	155	39,701	70	16,941
\$ 3,100,000 -	\$ 3,600,000	73	49,459	123	218,999	128	49,604	59	8,564
\$ 3,600,000 -	\$ 4,100,000	58	40,660	81	154,714	82	30,447	43	7,927
\$ 4,100,000 -	\$ 5,100,000	89	55,726	129	314,014	127	41,252	67	14,327
\$ 5,100,000 -	\$ 6,100,000	43	42,315	67	208,167	61	16,337	27	4,542
\$ 6,100,000 -	\$ 7,100,000	18	21,483	29	110,903	30	17,999	12	2,172
\$ 7,100,000 -	\$ 8,100,000	27	29,419	37	140,856	39	16,314	13	2,599
\$ 8,100,000 -	\$ 9,100,000	18	17,246	27	142,200	30	15,854	11	5,901
\$ 9,100,000 -	\$10,100,000	d/	d/	19	98,453	20	18,740	4	4,649
\$10,100,000 -		74	324,497	102	1,884,854	103	118,479	40	15,160
Grand Total		11,272	\$2,506,894	12,669	\$6,335,486	16,456	\$2,007,005	10,263	\$470,275
Resident		10,822	2,290,203	12,297	5,698,321	16,016	1,895,911	10,039	447,532
Nonresident		450	216,691	372	637,165	440	111,094	224	22,743

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

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

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	14	\$ 477	15	\$ 64	13	\$ 122	0	\$ 0	
\$ 50,000 -	\$ 150,000	594	28,317	894	8,511	127	8,171	6	244	
\$ 150,000 -	\$ 300,000	3,293	221,501	5,004	69,482	504	56,668	21	1,506	
\$ 300,000 -	\$ 500,000	2,245	252,089	3,387	95,692	327	57,668	19	2,718	
\$ 500,000 -	\$ 700,000	1,180	172,438	1,832	78,116	207	61,315	18	4,219	
\$ 700,000 -	\$ 900,000	670	115,365	1,095	69,871	128	50,477	21	5,904	
\$ 900,000 -	\$ 1,100,000	417	76,097	666	51,261	89	43,998	15	3,028	
\$ 1,100,000 -	\$ 1,600,000	523	104,407	851	100,643	129	81,281	26	10,767	
\$ 1,600,000 -	\$ 2,100,000	231	54,664	407	67,810	74	58,808	18	9,911	
\$ 2,100,000 -	\$ 2,600,000	121	43,563	247	72,637	45	38,601	9	4,146	
\$ 2,600,000 -	\$ 3,100,000	100	36,170	162	51,888	32	40,721	6	1,958	
\$ 3,100,000 -	\$ 3,600,000	64	19,521	130	45,100	33	34,848	5	4,057	
\$ 3,600,000 -	\$ 4,100,000	43	17,680	83	41,311	16	24,521	5	6,512	
\$ 4,100,000 -	\$ 5,100,000	80	31,273	136	84,201	25	49,562	5	7,981	
\$ 5,100,000 -	\$ 6,100,000	28	14,271	69	47,666	20	36,413	4	6,076	
\$ 6,100,000 -	\$ 7,100,000	17	14,285	28	19,181	6	9,017	d/	d/	
\$ 7,100,000 -	\$ 8,100,000	15	9,826	39	27,644	14	40,421	7	12,795	
\$ 8,100,000 -	\$ 9,100,000	15	12,926	31	34,450	9	31,180	4	10,573	
\$ 9,100,000 -	\$10,100,000	8	13,135	20	34,578	5	10,194	d/	d/	
\$10,100,000 -		42	29,629	112	609,281	54	337,601	11	93,526	
Grand Total		9,700	\$1,267,635	15,208	\$1,609,388	1,857	\$1,071,589	203	\$194,742	
Resident		9,416	1,198,584	14,753	1,353,769	1,731	873,786	190	135,547	
Nonresident		284	69,052	455	255,619	126	197,803	13	59,195	

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

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

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	d/	d/	d/	d/	30	\$ 829
\$ 50,000	- \$ 150,000	198	\$ 8,477	3	(\$ 181)	1,386	186,739
\$ 150,000	- \$ 300,000	1,243	62,646	12	192	7,446	1,611,881
\$ 300,000	- \$ 500,000	1,052	84,244	14	(236)	4,554	1,765,460
\$ 500,000	- \$ 700,000	626	72,653	15	311	2,289	1,349,048
\$ 700,000	- \$ 900,000	386	48,224	21	83	1,296	1,025,685
\$ 900,000	- \$ 1,100,000	246	40,517	16	172	763	754,766
\$ 1,100,000	- \$ 1,600,000	293	67,503	17	(83)	949	1,253,859
\$ 1,600,000	- \$ 2,100,000	146	49,116	11	(263)	440	803,041
\$ 2,100,000	- \$ 2,600,000	69	27,347	8	1,023	261	607,653
\$ 2,600,000	- \$ 3,100,000	48	15,244	12	(875)	170	483,415
\$ 3,100,000	- \$ 3,600,000	48	24,678	12	(220)	136	454,610
\$ 3,600,000	- \$ 4,100,000	28	18,488	4	(672)	89	341,588
\$ 4,100,000	- \$ 5,100,000	42	29,107	16	(34)	138	627,410
\$ 5,100,000	- \$ 6,100,000	17	6,008	8	(381)	69	381,415
\$ 6,100,000	- \$ 7,100,000	8	5,531	d/	d/	31	207,133
\$ 7,100,000	- \$ 8,100,000	10	17,092	11	(2,389)	39	294,576
\$ 8,100,000	- \$ 9,100,000	11	4,823	8	(2,221)	32	272,933
\$ 9,100,000	- \$10,100,000	d/	d/	6	(1,348)	21	202,745
\$10,100,000	-	21	28,132	29	(26,934)	113	3,414,226
Grand Total		4,499	\$610,429	228	(\$34,431)	20,252	\$16,039,011
Resident		4,379	573,683	215	(11,248)	19,684	14,456,088
Nonresident		120	36,746	13	(23,184)	568	1,582,923

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

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

** NY Gross Estate = Sum of the Components



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

Gross Estate Class		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	173	\$ 4,537	105	\$ 1,971	337	\$ 5,049	206	\$ 1,208
\$ 50,000	- \$ 150,000	1,913	138,762	1,202	34,415	2,541	81,005	2,017	26,921
\$ 150,000	- \$ 300,000	914	103,067	1,006	49,483	1,498	65,185	1,615	51,344
\$ 300,000	- \$ 500,000	330	48,458	667	64,564	726	51,297	838	53,031
\$ 500,000	- \$ 700,000	157	32,436	331	52,306	333	30,072	387	40,594
\$ 700,000	- \$ 900,000	76	18,421	165	37,654	146	15,820	169	23,696
\$ 900,000	- \$1,100,000	48	12,823	96	25,174	91	12,158	102	21,769
\$1,100,000	- \$1,600,000	54	18,524	110	46,662	96	13,627	97	23,242
\$1,600,000	- \$2,100,000	23	12,189	41	25,158	38	8,910	29	11,846
\$2,100,000	- \$2,600,000	8	2,143	25	23,366	26	8,409	17	5,801
\$2,600,000	- \$3,100,000	d/	d/	7	5,204	8	647	8	5,834
\$3,100,000	- \$3,600,000	7	4,990	15	14,343	14	3,130	8	3,200
\$3,600,000	- \$4,100,000	3	2,620	8	9,362	7	3,632	d/	d/
\$4,100,000	- \$5,100,000	3	960	4	8,275	d/	d/	3	619
\$5,100,000	- \$6,100,000	3	4,637	3	10,886	d/	d/	0	0
\$6,100,000	- \$9,100,000	d/	d/	5	14,124	4	3,443	d/	d/
\$9,100,000	-	3	23,165	5	75,736	5	4,566	3	345
Grand Total		3,718	\$430,143	3,795	\$498,682	5,875	\$308,220	5,503	\$273,736
Resident		3,603	415,153	3,717	481,359	5,778	300,773	5,415	268,126
Nonresident		115	14,990	78	17,323	97	7,448	88	5,609

Detailed figures do not necessarily add to totals due to rounding and various processing factors.
d/ Due to confidentiality rules, this information could not be reported.

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	143	\$ 2,417	260	\$ 1,138	16	\$ 114	0	\$ 0
\$ 50,000	- \$ 150,000	1,958	96,575	2,461	20,237	169	9,189	8	429
\$ 150,000	- \$ 300,000	1,955	208,816	1,670	28,907	85	7,248	4	170
\$ 300,000	- \$ 500,000	1,096	189,683	869	33,813	48	5,910	3	352
\$ 500,000	- \$ 700,000	462	95,316	409	25,326	13	3,501	d/	d/
\$ 700,000	- \$ 900,000	195	50,044	184	16,282	5	150	d/	d/
\$ 900,000	- \$1,100,000	123	34,976	115	11,818	5	1,604	d/	d/
\$1,100,000	- \$1,600,000	115	38,932	121	20,275	9	5,949	d/	d/
\$1,600,000	- \$2,100,000	33	12,364	48	8,340	4	3,060	d/	d/
\$2,100,000	- \$2,600,000	21	12,723	27	5,399	d/	d/	d/	d/
\$2,600,000	- \$3,100,000	8	3,442	11	12,138	d/	d/	0	0
\$3,100,000	- \$3,600,000	12	8,052	14	9,996	d/	d/	d/	d/
\$3,600,000	- \$4,100,000	5	3,091	9	3,204	5	9,740	0	0
\$4,100,000	- \$5,100,000	3	2,165	4	4,072	0	0	0	0
\$5,100,000	- \$6,100,000	d/	d/	3	348	0	0	0	0
\$6,100,000	- \$9,100,000	3	4,644	5	8,276	0	0	d/	d/
\$9,100,000	-	d/	d/	5	51,767	d/	d/	0	0
Grand Total		6,134	\$763,272	6,215	\$261,334	366	\$64,495	26	\$8,767
Resident		6,023	740,318	6,108	256,089	355	49,135	23	7,720
Nonresident		111	22,954	107	5,245	11	15,360	3	1,047

Detailed figures do not necessarily add to totals due to rounding and various processing factors.
d/ Due to confidentiality rules, this information could not be reported.

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	21	\$ 211	5	(\$ 669)	514	\$ 15,976
\$ 50,000	- \$ 150,000	402	10,419	3	(9)	3,926	417,945
\$ 150,000	- \$ 300,000	599	26,999	3	(515)	2,555	540,703
\$ 300,000	- \$ 500,000	421	37,953	3	(433)	1,259	484,627
\$ 500,000	- \$ 700,000	217	31,649	d/	d/	532	311,895
\$ 700,000	- \$ 900,000	95	18,787	d/	d/	230	181,510
\$ 900,000	- \$1,100,000	76	21,099	d/	d/	143	141,436
\$1,100,000	- \$1,600,000	60	22,652	d/	d/	145	191,054
\$1,600,000	- \$2,100,000	18	10,039	d/	d/	51	92,405
\$2,100,000	- \$2,600,000	11	6,993	0	0	30	70,537
\$2,600,000	- \$3,100,000	4	1,168	0	0	11	31,080
\$3,100,000	- \$3,600,000	5	2,365	0	0	15	49,669
\$3,600,000	- \$4,100,000	3	672	d/	d/	9	34,511
\$4,100,000	- \$5,100,000	d/	d/	0	0	4	18,136
\$5,100,000	- \$6,100,000	0	0	0	0	3	16,577
\$6,100,000	- \$9,100,000	d/	d/	0	0	5	37,896
\$9,100,000	-	d/	d/	0	0	5	164,243
Grand Total		1,938	\$193,189	18	(\$1,637)	9,437	\$2,800,201
Resident		1,909	190,159	d/	d/	9,230	2,707,189
Nonresident		29	3,030	d/	d/	207	93,012

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

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

** 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	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0	- \$ 50,000	27	\$ 207	14	\$ 53	0	\$ 0
\$ 50,000	- \$ 150,000	1,363	13,412	837	2,183	14	78
\$ 150,000	- \$ 300,000	7,376	106,218	4,917	37,121	218	2,244
\$ 300,000	- \$ 500,000	4,508	87,890	3,226	45,264	154	3,051
\$ 500,000	- \$ 700,000	2,270	57,343	1,710	26,747	75	2,131
\$ 700,000	- \$ 900,000	1,281	53,977	990	23,260	48	1,471
\$ 900,000	- \$ 1,100,000	752	38,247	593	22,298	31	1,598
\$ 1,100,000	- \$ 1,600,000	940	65,363	783	31,110	40	1,259
\$ 1,600,000	- \$ 2,100,000	436	39,238	361	25,334	22	1,122
\$ 2,100,000	- \$ 2,600,000	253	31,883	230	15,447	12	604
\$ 2,600,000	- \$ 3,100,000	169	22,455	147	13,407	10	223
\$ 3,100,000	- \$ 3,600,000	135	23,163	124	15,765	10	486
\$ 3,600,000	- \$ 4,100,000	87	17,780	85	8,416	8	681
\$ 4,100,000	- \$ 5,100,000	138	31,628	127	26,686	12	992
\$ 5,100,000	- \$ 6,100,000	66	21,060	63	12,345	5	174
\$ 6,100,000	- \$ 7,100,000	31	9,033	28	3,915	3	231
\$ 7,100,000	- \$ 8,100,000	39	14,329	37	13,358	4	906
\$ 8,100,000	- \$ 9,100,000	32	14,636	29	5,368	d/	d/
\$ 9,100,000	- \$10,100,000	20	10,844	17	4,520	d/	d/
\$10,100,000	-	113	157,333	112	253,439	10	2,858
Grand Total		20,036	\$816,036	14,430	\$586,035	679	\$20,337
Resident		19,495	763,360	14,023	507,907	641	16,696
Nonresident		541	52,677	407	78,127	38	3,642

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

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

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

Gross Estate Class		Transfers to Surviving Spouse		Federal Adjustments to Marital Deduction		Charitable Deductions	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0	- \$ 50,000	0	\$ 0	0	\$ 0	0	\$ 0
\$ 50,000	- \$ 150,000	15	353	0	0	71	226
\$ 150,000	- \$ 300,000	270	14,341	8	881	552	6,612
\$ 300,000	- \$ 500,000	445	55,876	d/	d/	496	16,719
\$ 500,000	- \$ 700,000	403	74,854	9	1,752	336	17,870
\$ 700,000	- \$ 900,000	329	92,376	9	1,394	234	18,447
\$ 900,000	- \$ 1,100,000	235	96,241	8	154	138	23,571
\$ 1,100,000	- \$ 1,600,000	327	218,234	7	744	224	35,924
\$ 1,600,000	- \$ 2,100,000	178	191,327	d/	d/	111	31,551
\$ 2,100,000	- \$ 2,600,000	91	135,088	d/	d/	83	26,442
\$ 2,600,000	- \$ 3,100,000	79	145,367	d/	d/	48	14,400
\$ 3,100,000	- \$ 3,600,000	52	110,538	d/	d/	43	20,138
\$ 3,600,000	- \$ 4,100,000	35	83,334	3	2,924	23	10,608
\$ 4,100,000	- \$ 5,100,000	61	192,223	3	518	43	33,861
\$ 5,100,000	- \$ 6,100,000	30	100,434	0	0	26	24,663
\$ 6,100,000	- \$ 7,100,000	12	58,729	d/	d/	10	6,129
\$ 7,100,000	- \$ 8,100,000	17	68,572	d/	d/	19	10,061
\$ 8,100,000	- \$ 9,100,000	12	64,138	0	0	20	25,911
\$ 9,100,000	- \$10,100,000	9	59,143	0	0	12	17,136
\$10,100,000	-	48	953,998	d/	d/	66	487,294
Grand Total		2,648	\$2,715,167	58	\$9,637	2,555	\$827,563
Resident		2,500	2,326,885	d/	d/	2,491	637,372
Nonresident		148	388,282	d/	d/	64	190,191

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

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

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

Gross Estate Class		Federal Adjustment to Charitable Deductions		Primary Residence		Total Deductions**	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0	- \$ 50,000	0	\$ 0	0	\$ 0	27	\$ 260
\$ 50,000	- \$ 150,000	0	0	3	70	1,370	16,323
\$ 150,000	- \$ 300,000	21	804	347	42,594	7,413	210,764
\$ 300,000	- \$ 500,000	12	590	278	37,440	4,539	247,667
\$ 500,000	- \$ 700,000	8	697	92	13,156	2,285	194,469
\$ 700,000	- \$ 900,000	6	1,044	42	5,540	1,295	197,511
\$ 900,000	- \$ 1,100,000	d/	d/	13	1,773	763	184,000
\$ 1,100,000	- \$ 1,600,000	8	2,626	8	881	949	355,898
\$ 1,600,000	- \$ 2,100,000	d/	d/	4	525	440	289,859
\$ 2,100,000	- \$ 2,600,000	d/	d/	5	1,100	260	210,598
\$ 2,600,000	- \$ 3,100,000	0	0	d/	d/	170	195,884
\$ 3,100,000	- \$ 3,600,000	3	889	d/	d/	136	170,858
\$ 3,600,000	- \$ 4,100,000	d/	d/	d/	d/	89	125,563
\$ 4,100,000	- \$ 5,100,000	d/	d/	d/	d/	138	285,470
\$ 5,100,000	- \$ 6,100,000	d/	d/	d/	d/	69	158,642
\$ 6,100,000	- \$ 7,100,000	d/	d/	0	0	31	84,449
\$ 7,100,000	- \$ 8,100,000	0	0	d/	d/	39	105,577
\$ 8,100,000	- \$ 9,100,000	d/	d/	0	0	32	114,218
\$ 9,100,000	- \$10,100,000	0	0	d/	d/	21	91,620
\$10,100,000	-	d/	d/	0	0	113	1,854,066
Grand Total		67	\$19,867	798	\$104,375	20,179	\$5,093,695
Resident		d/	d/	794	103,797	19,629	4,380,786
Nonresident		d/	d/	4	578	550	712,909

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

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

** Total Deductions = Sum of the Components



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

Gross Estate Class		Funeral and Administrative Expenses		Debts of Decedent		Losses and Excess Retirement Adjustment	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0	- \$ 50,000	408	\$ 2,597	207	\$ 3,025	11	\$ 23
\$ 50,000	- \$ 150,000	3,465	33,268	1,868	25,585	71	627
\$ 150,000	- \$ 300,000	2,158	23,955	1,005	44,464	62	4,160
\$ 300,000	- \$ 500,000	1,071	14,644	480	22,830	22	1,847
\$ 500,000	- \$ 700,000	466	7,297	265	13,812	7	64
\$ 700,000	- \$ 900,000	207	3,391	108	7,618	5	607
\$ 900,000	- \$1,100,000	134	2,586	83	6,488	3	159
\$1,100,000	- \$1,600,000	113	3,624	72	8,682	4	1,002
\$1,600,000	- \$2,100,000	42	1,749	38	4,630	d/	d/
\$2,100,000	- \$2,600,000	28	1,914	23	2,712	d/	d/
\$2,600,000	- \$3,100,000	10	13,807	8	864	d/	d/
\$3,100,000	- \$3,600,000	12	618	11	794	0	0
\$3,600,000	- \$4,100,000	8	743	6	109	d/	d/
\$4,100,000	- \$5,100,000	4	220	4	1,134	d/	d/
\$5,100,000	- \$6,100,000	3	50	3	254	0	0
\$6,100,000	- \$9,100,000	5	1,078	3	409	0	0
\$9,100,000	-	5	1,064	5	77,829	0	0
Grand Total		8,139	\$112,606	4,189	\$221,239	190	\$8,721
Resident		7,980	110,362	4,101	206,271	184	7,965
Nonresident		159	2,244	88	14,968	6	755

Detailed figures do not necessarily add to totals due to rounding and various processing factors.
d/ Due to confidentiality rules, this information could not be reported.

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

Gross Estate Class		Transfers to Surviving Spouse		Federal Adjustments to Marital Deduction		Charitable Deductions	
		Number	Amount	Number	Amount	Number	Amount
Greater Than	Less Than						
\$ 0	- \$ 50,000	56	\$ 2,534	0	\$ 0	11	\$ 320
\$ 50,000	- \$ 150,000	984	92,810	6	2,508	213	6,324
\$ 150,000	- \$ 300,000	1,948	372,757	d/	d/	201	21,614
\$ 300,000	- \$ 500,000	1,145	404,487	8	300	111	26,210
\$ 500,000	- \$ 700,000	488	267,940	d/	d/	52	21,111
\$ 700,000	- \$ 900,000	209	155,401	3	155	27	13,411
\$ 900,000	- \$ 1,100,000	129	119,144	d/	d/	16	12,004
\$ 1,100,000	- \$ 1,600,000	127	156,640	d/	d/	24	22,108
\$ 1,600,000	- \$ 2,100,000	37	62,839	d/	d/	15	21,941
\$ 2,100,000	- \$ 2,600,000	21	45,993	0	0	10	19,708
\$ 2,600,000	- \$ 3,100,000	9	24,233	0	0	d/	d/
\$ 3,100,000	- \$ 3,600,000	12	38,369	0	0	5	9,418
\$ 3,600,000	- \$ 4,100,000	6	21,937	0	0	4	11,620
\$ 4,100,000	- \$ 5,100,000	3	12,365	0	0	d/	d/
\$ 5,100,000	- \$ 6,100,000	d/	d/	0	0	d/	d/
\$ 6,100,000	- \$ 9,100,000	3	23,135	d/	d/	d/	d/
\$ 9,100,000	-	d/	d/	0	0	d/	d/
Grand Total		5,181	\$1,887,258	21	\$3,000	696	\$223,439
Resident		5,063	1,834,131	d/	d/	682	208,770
Nonresident		118	53,127	d/	d/	14	14,670

Detailed figures do not necessarily add to totals due to rounding and various processing factors.
d/ Due to confidentiality rules, this information could not be reported.

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

Gross Estate Class	Federal Adjustment to Charitable Deductions		Primary Residence		Total Deductions**	
	Number	Amount	Number	Amount	Number	Amount
Greater Than Less Than						
\$ 0 - \$ 50,000	d/	d/	d/	d/	429	\$ 8,516
\$ 50,000 - \$ 150,000	3	\$ 79	182	\$13,759	3,731	174,960
\$ 150,000 - \$ 300,000	d/	d/	183	17,059	2,555	484,244
\$ 300,000 - \$ 500,000	0	0	7	637	1,259	470,956
\$ 500,000 - \$ 700,000	d/	d/	3	325	532	310,450
\$ 700,000 - \$ 900,000	0	0	0	0	230	180,583
\$ 900,000 - \$1,100,000	0	0	d/	d/	143	140,387
\$1,100,000 - \$1,600,000	0	0	d/	d/	145	192,189
\$1,600,000 - \$2,100,000	0	0	0	0	51	91,180
\$2,100,000 - \$2,600,000	d/	d/	0	0	30	70,474
\$2,600,000 - \$3,100,000	0	0	0	0	11	44,383
\$3,100,000 - \$3,600,000	0	0	0	0	15	49,199
\$3,600,000 - \$4,100,000	0	0	d/	d/	9	34,429
\$4,100,000 - \$5,100,000	0	0	0	0	4	18,120
\$5,100,000 - \$6,100,000	0	0	0	0	3	16,027
\$6,100,000 - \$9,100,000	0	0	0	0	5	37,915
\$9,100,000 -	0	0	0	0	5	164,342
Grand Total	4	\$233	376	\$31,799	9,157	\$2,488,354
Resident	4	233	376	31,799	8,968	2,400,348
Nonresident	0	0	0	0	189	88,006

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

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

** 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***	
	Number	Amount	Number	Amount	Number	Amount
Greater Than						
Less Than						
\$ 0 - \$ 50,000	22	\$ 147	29	\$ 32	d/	d/
\$ 50,000 - \$ 150,000	99	331	1,386	3,315	0	\$ 0
\$ 150,000 - \$ 300,000	261	625	7,428	7,616	d/	d/
\$ 300,000 - \$ 500,000	161	591	4,551	2,637	12	89
\$ 500,000 - \$ 700,000	96	474	2,286	1,203	7	99
\$ 700,000 - \$ 900,000	70	494	1,294	676	7	117
\$ 900,000 - \$ 1,100,000	37	319	763	405	d/	d/
\$ 1,100,000 - \$ 1,600,000	63	729	949	488	6	112
\$ 1,600,000 - \$ 2,100,000	36	494	440	225	d/	d/
\$ 2,100,000 - \$ 2,600,000	20	348	261	139	d/	d/
\$ 2,600,000 - \$ 3,100,000	23	302	170	86	3	75
\$ 3,100,000 - \$ 3,600,000	26	558	136	68	d/	d/
\$ 3,600,000 - \$ 4,100,000	16	255	89	45	d/	d/
\$ 4,100,000 - \$ 5,100,000	29	386	138	69	d/	d/
\$ 5,100,000 - \$ 6,100,000	13	450	69	36	d/	d/
\$ 6,100,000 - \$ 7,100,000	10	393	31	16	d/	d/
\$ 7,100,000 - \$ 8,100,000	14	676	39	20	0	0
\$ 8,100,000 - \$ 9,100,000	14	581	32	16	0	0
\$ 9,100,000 - \$10,100,000	6	556	21	11	d/	d/
\$10,100,000 -	42	3,940	113	59	3	407
Grand Total	1,058	\$12,651	20,225	\$17,161	62	\$1,141
Resident	1,013	12,489	19,658	16,780	d/	d/
Nonresident	45	162	567	380	d/	d/

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

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

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

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

Table 11. Taxable Estates: Components of Total Credits by Net Estate Class
(Dollar Data in Thousands) (Con't)**

Net Estate Class	Credit on Prior Transfers		Pre-1983 Gift Tax Credit		Total Credits	
	Number	Amount	Number	Amount	Number	Amount
Greater Than Less Than						
\$ 0 - \$ 50,000	d/	d/	0	\$ 0	29	\$ 182
\$ 50,000 - \$ 150,000	d/	d/	d/	d/	1,386	3,648
\$ 150,000 - \$ 300,000	40	\$ 143	d/	d/	7,428	8,418
\$ 300,000 - \$ 500,000	d/	d/	d/	d/	4,551	3,633
\$ 500,000 - \$ 700,000	35	257	3	3	2,286	2,037
\$ 700,000 - \$ 900,000	20	193	d/	d/	1,294	1,481
\$ 900,000 - \$ 1,100,000	36	424	d/	d/	763	1,207
\$ 1,100,000 - \$ 1,600,000	46	896	3	1	949	2,226
\$ 1,600,000 - \$ 2,100,000	24	526	d/	d/	440	1,326
\$ 2,100,000 - \$ 2,600,000	16	420	d/	d/	261	907
\$ 2,600,000 - \$ 3,100,000	7	101	0	0	170	564
\$ 3,100,000 - \$ 3,600,000	d/	d/	3	3	136	664
\$ 3,600,000 - \$ 4,100,000	3	209	d/	d/	89	509
\$ 4,100,000 - \$ 5,100,000	6	77	d/	d/	138	533
\$ 5,100,000 - \$ 6,100,000	3	28	d/	d/	69	595
\$ 6,100,000 - \$ 7,100,000	d/	d/	0	0	31	497
\$ 7,100,000 - \$ 8,100,000	0	0	0	0	39	695
\$ 8,100,000 - \$ 9,100,000	3	59	0	0	32	656
\$ 9,100,000 - \$10,100,000	d/	d/	0	0	21	567
\$10,100,000 -	d/	d/	d/	d/	113	4,423
Grand Total	307	\$3,785	20	\$29	20,225	\$34,767
Resident	299	3,739	20	29	19,658	34,179
Nonresident	8	46	0	0	567	588

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

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

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

*** 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***	
	Number	Amount	Number	Amount	Number	Amount
Greater Than Less Than						
\$ 0 - \$ 50,000	5	\$ 23	419	\$ 222	0	\$ 0
\$ 50,000 - \$ 150,000	9	250	3,221	6,083	d/	d/
\$ 150,000 - \$ 300,000	8	62	1,207	1,688	d/	d/
\$ 300,000 - \$ 500,000	d/	d/	446	544	d/	d/
\$ 500,000 - \$ 700,000	d/	d/	178	187	d/	d/
\$ 700,000 - \$ 900,000	d/	d/	67	74	0	0
\$ 900,000 - \$ 1,100,000	0	0	49	67	0	0
\$ 1,100,000 - \$ 1,600,000	0	0	48	53	0	0
\$ 1,600,000 - \$ 2,100,000	0	0	26	30	0	0
\$ 2,100,000 - \$ 2,600,000	0	0	15	18	0	0
\$ 2,600,000 - \$ 3,100,000	0	0	7	5	0	0
\$ 3,100,000 - \$ 3,600,000	0	0	7	12	0	0
\$ 3,600,000 - \$ 4,100,000	d/	d/	5	1	d/	d/
\$ 4,100,000 -	d/	d/	8	7	d/	d/
Grand Total	29	\$426	5,703	\$8,991	3	\$18
Resident	d/	d/	5,579	8,816	3	18
Nonresident	d/	d/	124	174	0	0

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

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

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

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

Table 12. Nontaxable Estates: Components of Total Credits by Net Estate Class
(Dollar Data in Thousands) (Con't)**

Net Estate Class	Credit on Prior Transfers		Pre-1983 Gift Tax Credit		Total Credits	
	Number	Amount	Number	Amount	Number	Amount
Greater Than Less Than						
\$ 0 - \$ 50,000	0	\$ 0	0	\$0	419	\$ 245
\$ 50,000 - \$ 150,000	d/	d/	0	0	3,221	6,340
\$ 150,000 - \$ 300,000	d/	d/	0	0	1,207	1,780
\$ 300,000 - \$ 500,000	d/	d/	0	0	447	558
\$ 500,000 - \$ 700,000	0	0	0	0	178	199
\$ 700,000 - \$ 900,000	0	0	0	0	67	75
\$ 900,000 - \$ 1,100,000	0	0	0	0	49	67
\$ 1,100,000 - \$ 1,600,000	0	0	0	0	48	53
\$ 1,600,000 - \$ 2,100,000	0	0	0	0	26	30
\$ 2,100,000 - \$ 2,600,000	0	0	0	0	15	18
\$ 2,600,000 - \$ 3,100,000	0	0	0	0	7	5
\$ 3,100,000 - \$ 3,600,000	0	0	0	0	7	12
\$ 3,600,000 - \$ 4,100,000	0	0	0	0	5	53
\$ 4,100,000 -	0	0	0	0	8	31,685
Grand Total	8	\$30	0	\$0	5,704	\$9,465
Resident	8	30	0	0	5,580	9,286
Nonresident	0	0	0	0	124	179

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

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

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

Table 13A. Resident Taxable Estates with Non-New York Property - Allocated New York Gross Estate 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	26	3,494	2,913	83.37
150,000	- 300,000	224	49,650	41,737	84.06
300,000	- 500,000	252	98,279	82,757	84.21
500,000	- 700,000	184	108,456	95,360	87.93
700,000	- 900,000	116	92,135	80,208	87.06
900,000	- 1,100,000	80	78,925	72,148	91.41
1,100,000	- 1,600,000	99	133,367	120,668	90.48
1,600,000	- 2,100,000	69	126,591	113,120	89.36
2,100,000	- 2,600,000	36	83,534	76,463	91.54
2,600,000	- 3,100,000	23	65,993	60,630	91.87
3,100,000	- 3,600,000	17	56,782	52,375	92.24
3,600,000	- 4,100,000	19	72,491	67,338	92.89
4,100,000	- 5,100,000	32	144,661	133,612	92.36
5,100,000	- 6,100,000	13	73,346	69,252	94.42
6,100,000	- 7,100,000	7	46,742	42,094	90.06
7,100,000	- 8,100,000	9	69,621	64,257	92.29
8,100,000	- 9,100,000	9	75,567	66,854	88.47
9,100,000	- \$10,100,000	6	57,736	54,746	94.82
\$10,100,000	-	34	1,349,270	1,273,487	94.38
Grand Total		1,255	\$2,786,638	\$2,570,020	92.23

Table 13B. Nonresident Taxable Estates with Non-New York Property - Allocated New York Gross Estate 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/	0.00
50,000	- 150,000	19	\$ 2,569	\$ 1,896	73.81
150,000	- 300,000	82	17,800	9,516	53.46
300,000	- 500,000	78	31,251	10,592	33.89
500,000	- 700,000	72	42,501	14,464	34.03
700,000	- 900,000	48	37,782	10,403	27.53
900,000	- 1,100,000	35	34,603	8,987	25.97
1,100,000	- 1,600,000	49	64,987	12,834	19.75
1,600,000	- 2,100,000	30	55,322	10,115	18.28
2,100,000	- 2,600,000	24	56,679	11,248	19.85
2,600,000	- 3,100,000	12	33,623	7,277	21.64
3,100,000	- 3,600,000	10	33,800	7,332	21.69
3,600,000	- 4,100,000	8	30,350	1,915	6.31
4,100,000	- 5,100,000	12	53,911	8,224	15.25
5,100,000	- 6,100,000	8	43,649	3,889	8.91
6,100,000	- 7,100,000	4	26,612	1,200	4.51
7,100,000	- 8,100,000	6	45,875	1,487	3.24
8,100,000	- 9,100,000	4	35,063	1,680	4.79
9,100,000	- \$10,100,000	d/	d/	d/	0.00
\$10,100,000	-	18	867,532	49,806	5.74
Grand Total		522	\$1,515,943	\$173,796	11.46

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



Appendix A: Glossary of Key Terms

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

Taxable Base

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

Unified Credit

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

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





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

For office use only

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

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

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

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

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

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

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

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

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

Recapitulation (Attach federal Form 706 if applicable)

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

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

Computations

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

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

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

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

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

Marital status of decedent at the time of death:

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

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

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

Check the Yes or No box for each question

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

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

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

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

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

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

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

71	
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Schedule 3 - Adjustment to Federal Marital Deduction

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

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

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

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

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

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

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

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

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