



# **New York State Estate Tax SFY 2000-01**

*Analysis of Tax Returns*

---

# Contents

---

<b>Introduction</b>		1
	Description of Tax	1
	Description of Data in This Study	4
	Tables Contained in This Study	6
<b>Tables</b>		
	<b>Table 1:</b> Estate Tax : Old Law versus New Law	4
	<b>Table 2:</b> All Estates: by Form and Tax Liability	7
	<b>Table 3:</b> All Estates: Major Items by Year of Death and Residence	8
	<b>Table 4:</b> Form ET-706 Estates: by Federal Taxable Estate Class	9
	<b>Table 5:</b> Form ET-706 Estates: Major Items by County of Residence and Taxable Status	10
	<b>Table 6:</b> Summary Statistics for All Form ET-90 Estates: Assets, Deductions, Credits, and Tax Liability	12
	<b>Table 7:</b> All Form ET-90 Estates: Major Items by Year of Death and Residence	13
	<b>Table 8:</b> All Form ET-90 Estates: Major Items by County of Residence and Taxable Status	14
	<b>Table 9:</b> All Form ET-90 Estates: Major Items by Tax Liability	16
	<b>Table 9A:</b> Form ET-90 Estates With Surviving Spouses: Major Items by Tax Liability	17
	<b>Table 9B:</b> Form ET-90 Estates Without Surviving Spouses: Major Items by Tax Liability	18
	<b>Table 10:</b> All Form ET-90 Taxable Estates: Major Items by Gross Estate Class	19
	<b>Table 10A:</b> Resident Taxable Form ET-90 Estates: Major Items by Gross Estate Class	20
	<b>Table 10B:</b> Nonresident Taxable Form ET-90 Estates: Major Items by Gross Estate Class	21
	<b>Table 11:</b> Nontaxable Form ET-90 Estates: Major Items by Gross Estate Class	22
	<b>Table 12:</b> Taxable Form ET-90 Estates: Components of Gross Estate by Gross Estate Class	23
	<b>Table 13:</b> Nontaxable Form ET-90 Estates: Components of Gross Estate by Gross Estate Class	26

---

<b>Table 14:</b> Taxable Form ET-90 Estates: Components of Total Deduction by Gross Estate Class	30
<b>Table 15:</b> Nontaxable Form ET-90 Estates: Components of Total Deduction by Gross Estate Class	32
<b>Table 16:</b> Taxable Form ET-90 Estates: Components of Total Credits by Net Estate Class	34
<b>Table 17:</b> Nontaxable Form ET-90 Estates: Components of Total Credits by Net Estate Class	35
<b>Table 18A:</b> Resident Taxable Form ET-90 Estates With Non-New York Property Distributed by Gross Estate Class	36
<b>Table 18B:</b> Nonresident Taxable Form ET-90 Estates With New York Property Distributed by Gross Estate Class	37

---

<b>Appendixes</b>	<b>Appendix A:</b> Glossary of Key Terms	A-1
	<b>Appendix B:</b> Forms ET-90 & ET-706: New York State Estate Tax Returns	B-1
	<b>Appendix C:</b> Tax Rate Schedules	C-1

---

# Introduction

---

This report provides a statistical profile of estate tax returns received and closed by the Department of Taxation and Finance between April 1, 2000 and March 31, 2001. During this period, the Department processed 14,335 Form ET-90 returns, 11,276 of which had a total tax liability of \$724.5 million, and 3,059 of which had no tax liability. Form ET-90 returns reflect the law in effect for estates of decedents who died before February 1, 2000. For estates of decedents who died on or after February 1, 2000, the Department processed 2,260 Form ET-706 returns, 1,229 of which had a total tax liability of \$148.8 million, and 1,031 of which had no tax liability.

For Form ET-90 returns, 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. For Form ET-706 returns, less detailed data is provided because significantly less information is required to be entered on them.

Appendix A contains a glossary of key terms contained in this report.

---

## Description of Tax

During New York SFY 2000-01, New York imposed two distinct types of estate taxes.

### “Old Law” Pre-Pickup Tax

For estates of decedents dying before February 1, 2000, a unified estate and gift tax applied that, for the most part, conformed to the federal unified estate and gift tax as amended in the Internal Revenue Code through July 22, 1998.

Gifts made after 1982 were taxed using the tax rates applicable to total accumulated gifts. A credit applied for tax previously paid or payable on these gifts. As a result, persons making gifts over many years were subject to increasingly higher graduated tax rates.

New York taxed the estate, plus the sum of all taxable gifts, and allowed a credit for previous gift tax paid. This credit ensured that no double taxation would occur. The unified system effectively imposed a greater amount of total tax on two estates of the same size in cases where one estate had a higher amount of prior lifetime gifts than the other.

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

Tax was computed using New York State estate tax return, Form ET-90. Appendix B contains a copy of this form. The computation of estate tax began with federal gross estate, which included 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, were permitted in determining the taxable estate. In addition, a State deduction applied for up to \$250,000 of equity in the decedent's principal residence.

After computing the taxable New York estate, adding adjusted taxable gifts resulted in the preliminary tentative tax base. The taxpayer then computed a tentative tax, using a tax rate schedule ranging from 2 percent on the first \$50,000 to 21 percent on taxable amounts in excess of \$10.1 million. Appendix C contains the full tax rate schedule in effect before February 1, 2000.

A unified credit of as much as \$10,000 was then subtracted. This credit served to exempt estates plus taxable gifts of under \$300,000 from tax. The credit phased down dollar for dollar with tax liability, to a \$500 minimum. The result, the net preliminary tentative tax, was then multiplied by a percentage equal to the ratio of New York property to total property. The use of the property percentage ensured that no tax was imposed on non-New York real and tangible property, or on nonresident decedents' intangible property.

The above computation resulted in the tentative tax. Certain credits are then applied against the tentative tax. These included 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 resulted, unless the minimum tax was higher. New York used the federal credit for state death taxes as a minimum tax. If tax liability was less than the federal credit, then the credit became the 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, minimized the estate's federal tax. Using a minimum tax that was less than the federal credit would have effectively increased the estate's federal tax liability.

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

#### "New Law" Pickup Tax

A significant estate tax reduction program was enacted as part of the SFY 1997-98 budget legislation, Chapter 389 of the Laws of 1997. When fully effective on February 1, 2000, it reduced the estate tax to what is commonly termed a "pickup" or "sop" tax equal to the maximum credit for state death taxes allowed against the federal estate tax. This is the minimum death tax which states can impose – a lower tax would cause the estate to incur a higher federal estate tax liability – and it applies in 38 other states as of January 1, 2002. The pickup tax reduced estate tax liabilities by an average of approximately 40 percent, and eliminated the tax for over 80 percent of estates subject to tax prior to the law change. In addition, effective January 1, 2000, the legislation repealed the gift tax, which only four other states imposed as of January 1, 2000.

The pickup tax starts with federal taxable estate, and after a \$60,000 deduction, rates tax ranging up to 16 percent on amounts above \$10.04 million are applied to the "adjusted taxable estate." There are no other deductions or credits. The tax generally applies only to estates greater than the amount of the federal unified credit exemption equivalent, which was \$675,000 in 2000 and 2001. Where property is located in

more than one state, the total death tax credit/pickup tax is divided between the states imposing tax.

Estates pay the pickup tax on Form ET-706, and as under federal law, have 9 months from the decedent’s death to file the return and pay the tax. Appendix B contains a copy of this form. Appendix C contains the state death tax credit rate schedule, which forms the basis for the pickup tax.

The following table highlights some major features of the old law and new law for estate taxes.

<b>Table 1. Estate Tax - Old Law versus New Law</b>	<b>Provision</b>	<b>Old Law</b>	<b>New (Pickup Tax) Law</b>
	Tax Threshold	\$300,000	\$675,000 in 2000 and 2001, \$1 million after 2001
	Tax Base	Federal taxable estate + taxable gifts +/- NY deductions	Federal taxable estate minus \$60,000
	Tax Rates	2-21%	0.8-16%
	Top Bracket	Taxable amount above \$10.1 million	Taxable amount above \$10.04 million
	NY-Specific Credits	Yes	No
	Tax Due	7 months after death	9 months after death
	Return Due	9 months after death	9 months after death
	Return Requirement	Estates of \$300,000 and above	Estates of \$675,000 and above (federal requirement)

## Description of Data in This Study

The information in this study comes from all estate tax returns which the Department received and closed during SFY 2000-01. When processing returns, the Tax Department corrects math errors and other obvious mistakes. The study does include some returns that will eventually be adjusted, either upon audit or due to additional verification procedures used by the Department. However, only a small percentage of processed returns may eventually have a different tax liability than that initially reported on the return.

The data is divided into two sections. The first is from form ET-706 returns filed for estates of decedents who died on or after February 1, 2000. The second is from form ET-90 returns filed for estates of decedents who died before February 1, 2000. The form ET-90 information is more detailed because, due to the more complex nature of the tax, considerably more information was necessary to determine tax liability. By contrast, the tables relating to form ET-706 returns are much less detailed because those returns require substantially less

information in order to determine tax liability. Because the two taxes and the accompanying information required to be reported on their returns differ so greatly, the study generally does not combine data from each of the tax types into single tables, except for a few general summary tables.

This study includes returns that were taxed under different years of tax provisions. In fact, 11 percent of all returns subject to the pre-February 1, 2000 tax relate to decedents who died before 1998. As a result, 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, 2000 and March 31, 2001, the \$873 million of liability on these returns differs from SFY 2001 net estate tax collections of \$717 million. Estate tax collections reflect payments received from several different years of Tax Law, and from several different years of decedents' deaths. For example, a significant amount of fiscal year 2001 estate tax payments came from estates that did not yet file a tax return as of the end of the 2001 fiscal year, because pre-February 1, 2000 estates were required to make a 90 percent estimated tax payment in order to avoid underpayment interest. Similarly, some of the estates that filed tax returns in fiscal year 2001 made their tax payments in full in prior years. 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. Finally, the study reflects tax liability reported on 12 months of returns, while tax collections for fiscal year 2000-01 were reduced by 2 months due to the transition from a 7-month tax payment due date for pre-February 1, 2000 estates to a 9-month due date for estates created on or after February 1, 2000.

---

## Tables Contained in This Study

The following tables, separated by form/tax type, provide statistical information on estate tax returns processed during the 2000-01 State fiscal year. Although the level of detail varies by form/tax type, in general the information is grouped by:

- decedents' county of residence,
- decedents' year of death,
- amount of tax liability,
- size of gross estate (ET-90 returns),

- size of taxable estate (ET-706 returns), and
- percentages of total estate with assets subject to tax in New York.

Table 2. All Estates - by Form and Tax Liability  
(Dollar Data in Thousands)

Tax Liability Class		ET-706		ET-90		Total	
		Number of Estates	NY Estate Tax Liability	Number of Estates	NY Estate Tax Liability	Number of Estates	NY Estate Tax Liability
At Least	Less Than						
None		1,031	\$0	3,059	\$0	4,090	\$0
\$ 1 -	10,000	117	520	4,020	21,209	4,137	21,729
10,000 -	25,000	319	6,353	3,590	58,296	3,909	64,648
25,000 -	50,000	367	12,756	2,071	68,336	2,438	81,092
50,000 -	100,000	216	14,916	743	52,333	959	67,249
100,000 -	250,000	134	19,954	511	78,696	645	98,650
250,000 -	500,000	20	13,499	99	67,881	119	81,380
500,000 -	1,000,000	37	12,464	150	52,069	187	64,533
1,000,000 -		19	68,349	92	325,722	111	394,070
Grand Total		2,260	\$148,810	14,335	\$724,541	16,595	\$873,351
Resident		2,187	148,029	13,681	709,540	15,868	857,569
Nonresident		73	781	654	15,002	727	15,782

Detailed figures do not necessarily add to totals due to rounding.

Table 3. All Estates - Major Items by Year of Death and Residence  
(Dollar Data in Thousands)

Year of Death	All Estates					
	ET-706		ET-90		Total	
	Number of Estates	NY Estate Tax Liability	Number of Estates	NY Estate Tax Liability	Number of Estates	NY Estate Tax Liability
1990	0	\$0	23	\$102	23	\$102
1991	0	0	45	98	45	98
1992	0	0	69	265	69	265
1993	0	0	117	11,925	117	11,925
1994	0	0	164	1,054	164	1,054
1995	0	0	194	2,225	194	2,225
1996	0	0	311	9,459	311	9,459
1997	0	0	664	17,776	664	17,776
1998	0	0	1,538	34,181	1,538	34,181
1999	0	0	9,720	579,688	9,720	579,688
2000-01	2,260	148,810	1,490	67,769	3,750	216,579
Grand Total	2,260	\$148,810	14,335	\$724,541	16,595	\$873,351

Year of Death	Residents					
	ET-706		ET-90		Total	
	Number of Estates	NY Estate Tax Liability	Number of Estates	NY Estate Tax Liability	Number of Estates	NY Estate Tax Liability
1990	0	\$0	d/	d/	d/	d/
1991	0	0	d/	d/	d/	d/
1992	0	0	65	\$243	65	\$243
1993	0	0	107	11,752	107	11,752
1994	0	0	153	1,046	153	1,046
1995	0	0	180	2,193	180	2,193
1996	0	0	289	9,422	289	9,422
1997	0	0	619	17,530	619	17,530
1998	0	0	1,452	33,532	1,452	33,532
1999	0	0	9,304	566,500	9,304	566,500
2000-01	2,187	148,029	1,450	67,133	3,637	215,163
Grand Total	2,187	\$148,029	13,681	\$709,540	15,868	\$857,569

Year of Death	Nonresidents					
	ET-706		ET-90		Total	
	Number of Estates	NY Estate Tax Liability	Number of Estates	NY Estate Tax Liability	Number of Estates	NY Estate Tax Liability
1990	0	\$0	d/	d/	d/	d/
1991	0	0	d/	d/	d/	d/
1992	0	0	4	\$22	4	\$22
1993	0	0	10	174	10	174
1994	0	0	11	8	11	8
1995	0	0	14	31	14	31
1996	0	0	22	37	22	37
1997	0	0	45	246	45	246
1998	0	0	86	648	86	648
1999	0	0	416	13,188	416	13,188
2000-01	73	781	40	635	113	1,416
Grand Total	73	\$781	654	\$15,002	727	\$15,782

d/ Tax Law secrecy provisions prohibit disclosure.

Detailed figures do not necessarily add to totals due to rounding.

Table 4. Form ET- 706 Estates  
by Federal Taxable Estate Class  
(Dollar Data in Thousands)

Federal Taxable Estate Class		Number of Estates	Federal Taxable Estate	NY
At Least	Less Than			Estate Tax Liability
Nontaxable Estates - Total		1,031	\$497,390	\$0
Taxable Estate - Total				
\$ 1 -	\$ 675,000	29	13,518	218
675,000 -	700,000	74	50,804	356
700,000 -	800,000	232	172,694	4,207
800,000 -	900,000	151	127,604	3,680
900,000 -	1,000,000	115	108,917	3,415
1,000,000 -	1,250,000	183	204,969	7,165
1,250,000 -	1,500,000	106	145,456	5,776
1,500,000 -	2,000,000	120	205,321	9,177
2,000,000 -	3,000,000	111	269,586	14,499
3,000,000 -	4,000,000	36	124,419	8,120
4,000,000 -	5,000,000	19	82,930	6,089
5,000,000 -	6,000,000	10	54,844	4,489
6,000,000 -	7,000,000	10	65,270	5,775
7,000,000 -	8,000,000	8	61,755	4,593
8,000,000 -	9,000,000	3	25,295	930
9,000,000 -	10,000,000	3	28,007	2,900
10,000,000 -		19	496,497	67,420
Grand Total		2,260	\$2,735,276	\$148,810
Resident		2,187	2,647,738	148,029
Nonresident		73	87,538	781

Detailed figures do not necessarily add to totals due to rounding.

Table 5. Form ET-706 Estates -  
Major Items by County  
of Residence and Taxable Status  
(Dollar Data in Thousands)

County	TAXABLE FORM ET-706 ESTATES		
	Number of Estates	Federal Taxable Estate	NY Estate Tax Liability
NEW YORK CITY	439	\$952,242	\$73,309
Bronx	24	33,139	1,440
King	73	110,286	5,516
New York	193	612,085	57,535
Queens	126	166,920	7,594
Richmond	23	29,812	1,225
REST OF STATE	790	\$1,285,644	\$75,501
Albany	21	76,910	8,558
Broome	12	24,311	1,691
Dutchess	17	19,264	763
Erie	47	57,979	2,475
Monroe	52	100,768	7,123
Nassau	148	241,063	15,202
Oneida	15	18,180	764
Onondaga	31	31,143	1,097
Schenectady	18	25,651	1,187
Suffolk	93	123,851	5,472
Westchester	121	275,278	22,202
Other counties	144	161,437	6,270
Unclassified	38	63,002	1,918
Nonresidents	33	66,806	781
<b>Total</b>	<b>1,229</b>	<b>\$2,237,886</b>	<b>\$148,810</b>

Detailed figures do not necessarily add to totals due to rounding.

Table 5. Form ET-706 Estates -  
Major Items by County of Residence  
and Taxable Status (con't.)  
(Dollar Data in Thousands)

County	NONTAXABLE FORM ET-706 ESTATES	
	Number of Estates	Federal Taxable Estate
NEW YORK CITY	273	\$110,905
Bronx	19	7,828
King	54	27,254
New York	124	48,483
Queens	62	25,162
Richmond	14	2,177
REST OF STATE	758	\$386,485
Albany	16	6,321
Broome	10	4,359
Dutchess	17	5,423
Erie	40	14,752
Monroe	68	30,249
Nassau	139	58,346
Onondaga	19	9,062
Rockland	13	73,221
Schenectady	16	6,552
Suffolk	93	38,275
Ulster	10	5,382
Westchester	109	47,523
Other counties	132	50,425
Unclassified	36	15,865
Nonresidents	40	20,731
Total	1,031	\$497,390

Detailed figures do not necessarily add to totals due to rounding.

Table 6. Summary Statistics for All Form ET-90 Estates: Assets, Deductions, Credits, and Tax Liability (Dollar Data in Thousands)

Item	Total	Taxable	Nontaxable
Number of Returns	14,335	11,276	3,059
New York Gross Estate	\$22,096,799	\$19,957,382	\$2,139,418
Real Estate	2,340,774	2,113,741	227,033
Stocks and Bonds	9,918,898	9,307,308	611,590
Mortgages, Notes & Cash	1,685,068	1,545,800	139,268
Insurance	524,630	388,158	136,472
Jointly Owned Property	1,653,949	1,266,667	387,282
Miscellaneous Assets	2,668,382	2,282,539	385,843
Transfers During Decedent's Life	2,188,689	2,121,437	67,252
Powers of Appointment	115,208	88,963	26,245
Annuities	1,058,964	900,071	158,893
Adjustments	(57,762)	(57,302)	(460)
Federal Gross Estate	\$22,154,561	\$20,014,684	\$2,139,878
Total Deductions	\$12,517,308	\$10,420,415	\$2,096,893
Funeral and Administrative Expenses	781,903	723,489	58,414
Debts of Decedent	688,525	600,523	88,002
Net Losses During Administration and Federal Tax on Excess Retirement Accumulation	15,425	13,343	2,082
New York Marital Deduction and Fed Adjustment	8,269,846	6,631,868	1,637,978
New York Charitable Deduction and Fed Adjustment	1,742,822	1,497,930	244,892
Primary Residence Deduction	1,018,787	953,262	65,525
New York Taxable Base	\$9,977,682	\$9,874,061	\$103,621
New York Taxable Estate	9,616,400	9,538,349	78,051
Adjusted Taxable Gifts	361,279	335,710	25,569
Estate Tax on New York Taxable Base (Before Allocation)	\$915,986	\$910,863	\$5,122
Total Tax Credits	\$45,727	\$40,493	\$5,235
Gift Tax Payable on Gifts Made After 1982	30,229	26,823	3,406
Unified Credit	9,425	7,597	1,829
Agricultural Exemption Credit and Closely Held Business Credit	1,331	1,331	0
Prior Transfer Credit and Gift Tax Credit	4,742	4,742	0
Tax After Credit (New York Estate Tax Liability)	\$724,541	\$724,541	\$0

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

Table 7. All Form ET-90 Estates -  
Major Items by Year of Death  
and Residence  
(Dollar Data in Thousands)

<b>All</b>				
Year of Death	Number	NY Gross Estate	NY Taxable Base*	NY Estate Tax Liability
1990	23	\$9,517	\$3,415	\$102
1991	45	16,066	5,282	98
1992	69	20,239	10,601	265
1993	117	131,454	88,088	11,925
1994	164	60,392	30,266	1,054
1995	194	82,868	52,049	2,225
1996	311	306,080	124,831	9,459
1997	664	636,747	286,569	17,776
1998	1,538	1,150,389	597,111	34,181
1999	9,720	18,188,597	7,814,856	579,688
2000	1,490	1,494,451	964,613	67,769
<b>Grand Total</b>	<b>14,335</b>	<b>\$22,096,799</b>	<b>\$9,977,682</b>	<b>\$724,541</b>

  

<b>Residents</b>				
Year of Death	Number	NY Gross Estate	NY Taxable Base*	NY Estate Tax Liability
1990	d/	d/	d/	d/
1991	d/	d/	d/	d/
1992	65	\$17,942	\$8,987	\$243
1993	107	115,644	82,853	11,752
1994	153	55,562	29,109	1,046
1995	180	73,631	47,931	2,193
1996	289	294,888	118,267	9,422
1997	619	566,194	243,252	17,530
1998	1,452	1,027,696	536,944	33,532
1999	9,304	14,230,081	6,806,445	566,500
2000	1,450	1,407,378	904,114	67,133
<b>Grand Total</b>	<b>13,681</b>	<b>\$17,811,472</b>	<b>\$8,785,579</b>	<b>\$709,540</b>

  

<b>Nonresidents</b>				
Year of Death	Number	NY Gross Estate	NY Taxable Base*	NY Estate Tax Liability
1990	d/	d/	d/	d/
1991	d/	d/	d/	d/
1992	4	\$2,297	\$1,614	\$22
1993	10	15,810	5,235	174
1994	11	4,830	1,156	8
1995	14	9,237	4,119	31
1996	22	11,192	6,564	37
1997	45	70,553	43,317	246
1998	86	122,693	60,167	648
1999	416	3,958,516	1,008,411	13,188
2000	40	87,073	60,499	635
<b>Grand Total</b>	<b>654</b>	<b>\$4,285,327</b>	<b>\$1,192,103</b>	<b>\$15,002</b>

d/ Tax Law secrecy provisions prohibit disclosure.

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

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

Table 8. All Form ET-90 Estates - Major Items by County of Residence and Taxable Status  
(Dollar Data in Thousands)

TAXABLE FORM ET-90 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	4,083	\$7,947,332	\$3,950,646	\$367,336	Montgomery	27	\$16,151	\$14,372	\$627
Bronx	346	386,623	256,151	17,034	Nassau	1,287	1,879,802	977,622	79,937
King	936	821,738	502,772	27,847	Niagara	101	87,863	69,957	4,253
New York	1,338	5,438,085	2,359,505	274,378	Oneida	102	81,890	59,284	2,964
Queens	1,266	1,153,925	740,005	42,737	Onondaga	232	179,469	137,094	7,029
Richmond	197	146,961	92,213	5,340	Ontario	52	90,942	37,233	2,604
					Orange	125	214,687	166,929	22,358
REST OF STATE	7,193	\$12,010,049	\$5,923,415	\$357,206	Orleans	25	18,794	15,026	713
Albany	207	255,574	152,708	11,688	Oswego	27	15,752	11,882	509
Allegany	13	15,389	10,895	648	Otsego	40	86,341	26,825	1,517
Broome	101	74,240	60,501	3,068	Putnam	57	47,477	30,858	1,708
Cattaraugus	36	27,660	20,603	968	Rensselaer	62	45,293	31,304	1,438
Cayuga	27	26,241	14,707	615	Rockland	147	147,537	70,613	3,729
Chautauqua	45	32,934	27,898	1,343	St. Lawrence	20	13,084	10,402	491
Chemung	36	29,266	19,457	875	Saratoga	89	85,374	50,518	2,488
Chenango	24	25,133	15,947	923	Schenectady	108	86,043	66,801	3,263
Clinton	28	29,373	22,928	1,490	Schoharie	13	12,052	7,581	408
Columbia	41	38,917	31,879	2,219	Schuyler	12	7,876	5,187	202
Cortland	12	14,746	5,105	194	Seneca	13	7,831	6,501	279
Delaware	26	19,163	13,345	700	Steuben	30	38,713	19,376	955
Dutchess	163	151,485	90,094	4,851	Suffolk	800	897,293	561,609	45,484
Erie	482	446,898	284,944	15,600	Sullivan	44	36,019	24,400	1,252
Essex	16	43,493	7,938	264	Tioga	d/	d/	d/	173
Franklin	d/	d/	d/	d/	Tompkins	44	51,521	33,162	2,006
Fulton	19	19,549	11,851	631	Ulster	86	64,724	42,201	1,985
Genesee	22	14,811	11,741	607	Warren	39	34,006	18,672	834
Greene	30	20,616	14,708	687	Washington	23	23,408	13,051	599
Hamilton	d/	d/	d/	d/	Wayne	27	15,424	12,304	524
Herkimer	19	12,302	10,758	595	Westchester	832	1,268,142	738,819	59,099
Jefferson	23	19,352	12,872	573	Wyoming	d/	d/	d/	192
Lewis	d/	d/	d/	d/	Yates	15	9,630	7,587	325
Livingston	16	17,004	17,790	1,459	Unclassified	296	425,504	297,610	25,012
Madison	31	25,166	13,582	548	Nonresidents	541	4,205,740	1,188,754	15,002
Monroe	420	433,998	280,659	16,387	Total	11,276	\$19,957,382	\$9,874,061	\$724,541

d/ Tax Law secrecy provisions prohibit disclosure.

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

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

Table 8. All Form ET-90 Estates - Major Items by County of Residence and Taxable Status (Cont.)  
(Dollar Data in Thousands)

NONTAXABLE FORM ET-90 ESTATES							
County	Number of Estates	NY Gross Estate	NY Taxable Base*	County	Number of Estates	NY Gross Estate	NY Taxable Base*
NEW YORK CITY	835	\$757,289	\$45,191	Montgomery	10	\$3,878	\$298
Bronx	88	36,774	3,598	Nassau	259	442,074	5,082
King	217	110,436	7,122	Niagara	78	17,177	2,403
New York	210	471,014	26,334	Oneida	40	18,364	1,224
Queens	251	105,973	6,556	Onondaga	77	34,993	1,748
Richmond	69	33,092	1,581	Ontario	13	6,723	247
				Orange	48	21,916	1,250
REST OF STATE	2,224	\$1,382,128	\$58,430	Orleans	d/	d/	d/
Albany	52	26,776	1,606	Oswego	17	3,232	399
Allegany	d/	d/	d/	Otsego	17	7,494	388
Broome	48	10,666	2,073	Putnam	20	6,106	569
Cattaraugus	15	5,365	388	Rensselaer	30	8,874	902
Cayuga	d/	d/	d/	Rockland	52	33,811	868
Chautauqua	27	5,221	1,349	St. Lawrence	d/	d/	d/
Chemung	d/	d/	d/	Saratoga	34	14,757	732
Chenango	d/	d/	d/	Schenectady	41	16,308	1,343
Clinton	d/	d/	d/	Schoharie	d/	d/	d/
Columbia	15	6,231	327	Schuyler	d/	d/	d/
Cortland	d/	d/	d/	Seneca	d/	d/	d/
Delaware	d/	d/	d/	Steuben	16	3,539	322
Dutchess	46	18,889	989	Suffolk	187	102,988	4,359
Erie	256	75,597	7,538	Sullivan	13	9,655	215
Essex	d/	d/	d/	Tioga	d/	d/	d/
Franklin	11	1,285	386	Tompkins	14	8,188	242
Fulton	6	3,315	149	Ulster	29	14,107	1,172
Genesee	10	2,658	330	Warren	27	11,734	864
Greene	10	4,242	272	Washington	15	3,759	377
Hamilton	d/	d/	d/	Wayne	18	5,967	337
Herkimer	d/	d/	d/	Westchester	201	169,410	5,399
Jefferson	14	7,216	340	Wyoming	d/	d/	d/
Lewis	d/	d/	d/	Yates	d/	d/	d/
Livingston	d/	d/	d/	Unclassified	50	29,235	1,597
Madison	20	4,303	528	Nonresidents	113	79,587	3,349
Monroe	160	95,392	3,602	Total	3,059	\$2,139,418	\$103,621

d/ Tax Law secrecy provisions prohibit disclosure.

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

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

Table 9. All Form ET-90 Estates - Major Items by Tax Liability  
(Dollar Data in Thousands)

Tax Liability Class		Number of Estates	Assets NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base*	Tax on Taxable Base**	Total Tax Credits***	NY Estate Tax Liability
At Least	Less Than								
None		3,059	\$2,139,418	\$2,096,893	\$25,569	\$103,621	\$5,122	\$5,235	\$0
\$ 1	- \$ 500	145	762,985	715,540	1,464	48,909	2,494	341	34
500	- 1,000	169	129,940	91,033	783	40,160	2,477	322	138
1,000	- 1,500	239	199,844	126,828	2,251	75,606	9,209	496	292
1,500	- 2,000	196	191,848	156,718	5,022	40,308	1,776	657	345
2,000	- 3,000	371	231,159	148,009	2,850	86,222	4,064	625	934
3,000	- 4,000	345	176,721	113,024	2,987	66,684	2,531	598	1,202
4,000	- 5,000	329	243,647	148,282	2,905	98,269	6,610	499	1,486
5,000	- 6,000	446	220,253	131,501	1,493	90,345	2,871	484	2,462
6,000	- 7,000	430	224,457	106,335	1,976	120,099	6,557	424	2,793
7,000	- 8,000	435	252,697	126,837	1,807	127,682	6,429	338	3,269
8,000	- 9,000	420	1,102,880	965,273	4,927	142,534	8,248	493	3,572
9,000	- 10,000	495	270,850	125,725	5,109	150,262	5,216	463	4,682
10,000	- 12,500	856	540,837	234,364	8,313	314,792	13,268	860	9,588
12,500	- 15,000	740	509,397	209,558	8,713	308,552	13,143	803	10,153
15,000	- 17,500	676	1,604,092	1,303,617	4,613	305,123	12,278	799	10,987
17,500	- 20,000	526	505,528	245,387	6,417	266,558	11,031	702	9,853
20,000	- 25,000	792	777,722	312,346	7,523	472,899	22,603	737	17,715
25,000	- 30,000	890	1,331,608	741,166	7,831	598,273	29,883	707	24,500
30,000	- 40,000	797	1,619,674	842,231	8,277	785,720	66,501	854	26,692
40,000	- 50,000	384	509,352	162,506	3,994	350,852	18,526	604	17,144
50,000	- 100,000	743	1,407,519	460,636	26,589	973,472	65,496	1,936	52,333
100,000	- 500,000	661	3,582,311	1,941,554	94,227	1,734,985	152,610	11,220	130,765
500,000	- 1,000,000	99	747,971	190,739	29,542	586,774	68,974	2,035	67,881
1,000,000	-	92	2,814,089	821,204	96,095	2,088,980	378,067	13,497	325,722
Grand Total		14,335	\$22,096,799	\$12,517,308	\$361,279	\$9,977,682	\$915,986	\$45,727	\$724,541
Resident		13,681	17,811,472	9,418,116	356,512	8,785,579	752,287	45,004	709,540
Nonresident		654	4,285,327	3,099,192	4,767	1,192,103	163,699	723	15,002

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

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

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

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

Table 9A. Form ET-90 Estates With Surviving Spouse - Major Items by Tax Liability  
(Dollar Data in Thousands)

Tax Liability Class		Number of Estates	Assets NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base*	Tax on Taxable Base**	Total Tax Credits***	NY Estate Tax Liability
At Least	Less Than								
None		1,859	\$1,767,931	\$1,772,085	\$24,117	\$47,168	\$3,775	\$3,902	\$0
\$ 1	\$ 500	55	716,494	695,876	1,252	21,871	1,092	144	11
500	1,000	42	77,763	65,455	0	12,423	519	64	34
1,000	1,500	47	99,584	90,821	937	9,722	349	117	57
1,500	2,000	47	138,793	129,028	4,422	14,212	647	399	83
2,000	3,000	87	111,411	90,206	1,250	22,473	902	158	215
3,000	4,000	56	70,222	59,255	1,507	12,475	441	125	198
4,000	5,000	54	100,946	87,679	1,497	14,764	545	116	246
5,000	6,000	92	81,230	60,318	674	21,688	733	97	511
6,000	7,000	86	61,627	41,648	675	20,654	681	78	558
7,000	8,000	82	88,435	51,266	1,002	38,170	3,340	110	617
8,000	9,000	78	943,953	899,941	2,170	46,183	4,872	175	664
9,000	10,000	107	107,100	75,150	1,915	33,865	1,170	159	1,014
10,000	12,500	129	159,396	113,631	4,937	50,702	2,103	328	1,457
12,500	15,000	131	183,391	124,700	4,296	62,988	3,343	276	1,798
15,000	17,500	157	1,286,475	1,217,019	862	70,318	2,832	299	2,541
17,500	20,000	108	227,197	174,453	3,592	56,337	2,350	283	2,009
20,000	25,000	167	313,898	208,183	1,591	107,306	6,026	145	3,765
25,000	30,000	393	905,724	647,613	4,091	262,201	12,645	229	10,931
30,000	40,000	255	1,059,634	721,418	2,471	340,688	41,112	191	8,102
40,000	50,000	34	121,269	90,001	2,014	33,282	1,840	56	1,511
50,000	100,000	77	369,002	270,145	4,325	103,182	7,071	226	5,290
100,000	500,000	73	1,798,493	1,619,277	49,317	228,533	23,201	7,011	14,761
500,000	1,000,000	14	177,066	106,991	6,191	76,266	8,920	489	9,847
1,000,000		16	1,114,947	616,789	12,347	510,505	96,650	2,734	94,183
Grand Total		4,246	\$12,081,983	\$10,028,946	\$137,454	\$2,217,973	\$227,158	\$17,911	\$160,406
Resident		3,993	8,734,581	7,054,439	136,560	1,843,464	173,443	17,729	157,883
Nonresident		253	3,347,401	2,974,507	894	374,509	53,714	181	2,523

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

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

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

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

Table 9B. Form ET-90 Estates Without Surviving Spouse - Major Items by Tax Liability  
(Dollar Data in Thousands)

Tax Liability Class		Number of Estates	Assets NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base*	Tax on Taxable Base**	Total Tax Credits***	NY Estate Tax Liability
At Least	Less Than								
None		1,200	\$371,486	\$324,808	\$1,452	\$56,453	\$1,347	\$1,333	\$0
\$ 1	\$ 500	90	46,491	19,664	212	27,039	1,402	197	22
500	1,000	127	52,177	25,578	783	27,737	1,958	258	104
1,000	1,500	192	100,260	36,007	1,314	65,884	8,861	380	235
1,500	2,000	149	53,055	27,690	600	26,096	1,128	258	262
2,000	3,000	284	119,748	57,804	1,600	63,750	3,163	468	719
3,000	4,000	289	106,499	53,770	1,480	54,209	2,090	473	1,004
4,000	5,000	275	142,701	60,603	1,408	83,505	6,065	383	1,240
5,000	6,000	354	139,023	71,184	819	68,658	2,138	387	1,951
6,000	7,000	344	162,830	64,687	1,302	99,445	5,876	347	2,235
7,000	8,000	353	164,262	75,570	805	89,512	3,088	228	2,652
8,000	9,000	342	158,927	65,333	2,757	96,352	3,376	318	2,908
9,000	10,000	388	163,750	50,575	3,195	116,397	4,045	304	3,668
10,000	12,500	727	381,441	120,733	3,376	264,090	11,165	532	8,131
12,500	15,000	609	326,006	84,858	4,417	245,565	9,800	527	8,355
15,000	17,500	519	317,618	86,598	3,750	234,805	9,447	500	8,446
17,500	20,000	418	278,331	70,934	2,825	210,222	8,682	418	7,844
20,000	25,000	625	463,824	104,163	5,931	365,592	16,577	593	13,950
25,000	30,000	497	425,884	93,553	3,740	336,072	17,238	478	13,569
30,000	40,000	542	560,040	120,813	5,806	445,033	25,389	662	18,590
40,000	50,000	350	388,083	72,506	1,980	317,570	16,687	548	15,633
50,000	100,000	666	1,038,517	190,491	22,264	870,290	58,425	1,710	47,043
100,000	500,000	588	1,783,818	322,277	44,911	1,506,452	129,409	4,209	116,004
500,000	1,000,000	85	570,905	83,748	23,351	510,507	60,054	1,546	58,033
1,000,000	-	76	1,699,141	204,415	83,748	1,578,475	281,418	10,763	231,538
Grand Total		10,089	\$10,014,817	\$2,488,362	\$223,826	\$7,759,709	\$688,828	\$27,817	\$564,136
Resident		9,688	9,076,891	2,363,677	219,952	6,942,115	578,843	27,275	551,657
Nonresident		401	937,926	124,685	3,874	817,594	109,985	542	12,479

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

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

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

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

Table 10. All Form ET-90 Taxable Estates - Major Items by Gross Estate Class  
(Dollar Data in Thousands)

Gross Estate Class		Number of Estates	Assets NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base*	Tax on Taxable Base**	Total Tax Credits***	NY Estate Tax Liability
At Least	Less Than								
\$ 1	- \$ 50,000	5	\$34	\$210	\$270	\$279	\$9	\$1	\$74
50,000	- 150,000	123	15,986	1,501	7,203	21,688	680	475	213
150,000	- 300,000	1,175	273,923	103,393	13,085	184,285	5,552	1,668	4,602
300,000	- 500,000	2,869	1,139,486	373,692	12,418	778,342	26,593	2,627	25,898
500,000	- 700,000	2,044	1,214,328	349,063	9,343	874,715	34,351	1,646	33,049
700,000	- 900,000	1,309	1,036,867	296,880	9,073	749,070	32,735	1,257	30,853
900,000	- 1,100,000	853	845,409	256,245	12,519	601,698	28,973	1,398	26,720
1,100,000	- 1,600,000	1,040	1,379,360	470,542	20,150	929,069	50,764	1,818	45,800
1,600,000	- 2,100,000	546	993,280	368,186	14,153	639,352	39,997	1,295	35,822
2,100,000	- 2,600,000	320	743,272	329,426	8,616	422,523	28,570	595	25,457
2,600,000	- 3,100,000	196	557,662	223,212	9,649	344,099	26,202	1,032	22,824
3,100,000	- 3,600,000	143	475,694	223,066	7,716	260,345	20,559	492	19,023
3,600,000	- 4,100,000	97	374,221	164,800	7,665	217,086	18,544	787	16,841
4,100,000	- 5,100,000	133	609,550	290,027	14,177	333,701	31,019	1,148	27,174
5,100,000	- 6,100,000	89	496,286	224,568	12,579	284,297	29,414	1,553	26,595
6,100,000	- 7,100,000	55	359,273	136,010	5,566	228,829	25,719	491	21,873
7,100,000	- 8,100,000	40	305,118	164,509	6,897	147,506	16,791	334	14,515
8,100,000	- 9,100,000	31	267,691	141,521	13,287	139,457	17,278	1,030	15,115
9,100,000	- 10,100,000	21	202,963	103,572	7,741	107,132	13,584	516	9,688
10,100,000	-	187	8,666,976	6,199,992	143,605	2,610,588	463,530	20,331	322,405
Grand Total		11,276	\$19,957,382	\$10,420,415	\$335,710	\$9,874,061	\$910,863	\$40,493	\$724,541
Resident		10,735	15,751,642	7,399,256	331,603	8,685,308	747,251	39,866	709,540
Nonresident		541	4,205,740	3,021,158	4,107	1,188,754	163,612	627	15,002

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

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

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

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

Table 10A. Resident Taxable Form ET-90 Estates - Major Items by Gross Estate Class  
(Dollar Data in Thousands)

Gross Estate Class		Number of Estates	Assets NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base*	Tax on Taxable Base**	Total Tax Credits***	NY Estate Tax Liability
At Least	Less Than								
\$ 1	- \$ 50,000	d/	d/	d/	d/	d/	d/	d/	d/
50,000	- 150,000	d/	d/	d/	d/	d/	d/	d/	d/
150,000	- 300,000	1,144	267,073	101,223	12,585	179,053	5,391	1,631	4,511
300,000	- 500,000	2,797	1,110,289	365,909	12,371	756,881	25,847	2,580	25,515
500,000	- 700,000	1,978	1,175,380	339,351	8,988	845,124	33,157	1,591	32,571
700,000	- 900,000	1,255	994,368	284,283	9,056	719,152	31,425	1,226	30,461
900,000	- 1,100,000	810	802,190	243,437	12,304	571,072	27,498	1,282	26,278
1,100,000	- 1,600,000	963	1,276,793	438,373	18,916	857,436	46,792	1,723	44,953
1,600,000	- 2,100,000	505	918,585	344,773	13,872	587,788	36,683	1,266	35,443
2,100,000	- 2,600,000	295	684,970	306,190	8,418	387,258	26,089	574	25,260
2,600,000	- 3,100,000	176	500,830	203,495	9,649	306,984	23,334	1,022	22,427
3,100,000	- 3,600,000	124	412,237	191,149	7,716	228,804	18,194	482	18,455
3,600,000	- 4,100,000	89	343,533	150,204	7,665	200,995	17,166	783	16,383
4,100,000	- 5,100,000	119	546,562	260,093	14,174	300,643	28,082	1,121	26,823
5,100,000	- 6,100,000	81	450,625	200,845	12,579	262,358	27,250	1,547	25,851
6,100,000	- 7,100,000	48	313,340	127,094	5,566	191,812	21,420	487	20,816
7,100,000	- 8,100,000	34	260,072	136,532	6,835	130,376	14,860	330	14,406
8,100,000	- 9,100,000	28	241,830	125,032	13,287	130,085	16,159	1,029	15,102
9,100,000	- 10,100,000	18	174,314	101,003	7,741	81,051	10,044	515	9,477
10,100,000	-	150	5,263,464	3,478,594	142,409	1,927,280	337,191	20,215	314,572
Grand Total		10,735	\$15,751,642	\$7,399,256	\$331,603	\$8,685,308	\$747,251	\$39,866	\$709,540

d/ Tax Law secrecy provisions prohibit disclosure.

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

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

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

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

Table 10B. Nonresident Taxable Form ET-90 Estates - Major Items by Gross Estate Class  
(Dollar Data in Thousands)

Gross Estate Class		Number of Estates	Assets NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base*	Tax on Taxable Base**	Total Tax Credits***	NY Estate Tax Liability
At Least	Less Than								
\$ 1	- \$ 50,000	d/	d/	d/	d/	d/	d/	d/	d/
50,000	- 150,000	d/	d/	d/	d/	d/	d/	d/	d/
150,000	- 300,000	31	6,850	2,169	500	5,232	161	36	91
300,000	- 500,000	72	29,197	7,783	47	21,461	745	47	383
500,000	- 700,000	66	38,949	9,712	355	29,592	1,194	54	478
700,000	- 900,000	54	42,498	12,597	18	29,918	1,311	31	392
900,000	- 1,100,000	43	43,219	12,808	215	30,626	1,474	116	442
1,100,000	- 1,600,000	77	102,567	32,169	1,234	71,633	3,972	94	847
1,600,000	- 2,100,000	41	74,695	23,413	282	51,564	3,315	29	379
2,100,000	- 2,600,000	25	58,302	23,236	198	35,264	2,481	21	197
2,600,000	- 3,100,000	20	56,832	19,716	0	37,115	2,868	10	397
3,100,000	- 3,600,000	19	63,457	31,917	0	31,541	2,365	10	568
3,600,000	- 4,100,000	8	30,688	14,597	0	16,092	1,378	4	458
4,100,000	- 5,100,000	14	62,988	29,933	3	33,058	2,937	27	350
5,100,000	- 6,100,000	8	45,662	23,723	0	21,939	2,163	6	744
6,100,000	- 7,100,000	7	45,933	8,917	0	37,016	4,299	4	1,057
7,100,000	- 8,100,000	6	45,046	27,978	61	17,130	1,931	4	109
8,100,000	- 9,100,000	3	25,861	16,489	0	9,372	1,119	2	13
9,100,000	- 10,100,000	3	28,650	2,568	0	26,081	3,539	2	211
10,100,000	-	37	3,403,512	2,721,399	1,195	683,309	126,339	116	7,832
Grand Total		541	\$4,205,740	\$3,021,158	\$4,107	\$1,188,754	\$163,612	\$627	\$15,002

d/ Tax Law secrecy provisions prohibit disclosure.

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

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

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

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

Table 11. Nontaxable Form ET-90 Estates - Major Items by Gross Estate Class  
(Dollar Data in Thousands)

Gross Estate Class		Number of Estates	Assets NY Gross Estate	Total NY Deduction	Taxable Gifts	NY Taxable Base*	Tax on Taxable Base**	Total Tax Credits***
At Least	Less Than							
\$ 1	- \$ 50,000	170	\$4,867	\$3,855	\$16	\$2,310	\$46	\$46
50,000	- 150,000	715	73,861	41,992	224	33,551	783	781
150,000	- 300,000	686	141,638	125,219	1,433	22,761	565	559
300,000	- 500,000	571	224,554	222,570	95	9,362	219	210
500,000	- 700,000	314	185,418	186,284	751	5,344	140	141
700,000	- 900,000	166	132,193	132,614	38	2,278	53	53
900,000	- 1,100,000	113	112,741	114,691	5	1,278	29	29
1,100,000	- 1,600,000	156	206,263	209,844	593	2,295	63	65
1,600,000	- 2,100,000	64	116,749	117,589	0	866	20	20
2,100,000	- 2,600,000	27	62,995	63,016	0	430	10	10
2,600,000	- 3,100,000	15	42,314	42,383	0	203	4	4
3,100,000	- 3,600,000	6	20,332	20,215	0	118	3	3
3,600,000	- 4,100,000	10	37,787	38,730	0	85	2	2
4,100,000	- 5,100,000	13	61,584	61,718	0	347	8	8
5,100,000	- 6,100,000	3	15,791	15,776	0	15	0	0
6,100,000	- 7,100,000	4	26,397	26,510	660	547	23	32
7,100,000	- 8,100,000	5	38,880	38,877	0	7	0	0
8,100,000	- 9,100,000	d/	d/	d/	d/	d/	d/	d/
9,100,000	- 10,100,000	d/	d/	d/	d/	d/	d/	d/
10,100,000	-	16	588,672	588,735	21,754	21,691	3,151	3,267
Grand Total		3,059	\$2,139,418	\$2,096,893	\$25,569	\$103,621	\$5,122	\$5,235
Resident		2,946	2,059,830	2,018,860	24,909	100,272	5,035	5,139
Nonresident		113	79,587	78,034	660	3,349	87	96

d/ Tax Law secrecy provisions prohibit disclosure.

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

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

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

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

Table 12. Taxable Form ET-90 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
At Least	Less Than								
\$ 1	- \$ 50,000	d/	d/	d/	d/	3	\$84	d/	d/
50,000	- 150,000	d/	d/	d/	d/	86	4,897	d/	d/
150,000	- 300,000	649	\$94,571	558	\$42,223	862	\$55,847	552	\$13,487
300,000	- 500,000	1,624	309,932	1,749	243,817	2,273	223,215	1,386	45,545
500,000	- 700,000	1,159	262,116	1,457	333,630	1,656	198,009	1,005	48,141
700,000	- 900,000	719	186,205	1,030	346,814	1,036	154,438	614	34,315
900,000	- 1,100,000	457	127,668	691	284,840	700	115,382	446	35,856
1,100,000	- 1,600,000	530	185,929	866	530,982	839	144,607	502	47,880
1,600,000	- 2,100,000	272	108,892	485	447,404	456	87,656	253	29,521
2,100,000	- 2,600,000	167	87,079	288	317,364	277	62,421	156	27,520
2,600,000	- 3,100,000	95	54,416	172	254,119	168	38,160	80	14,409
3,100,000	- 3,600,000	63	53,788	120	204,731	116	29,189	62	11,954
3,600,000	- 4,100,000	51	35,703	89	197,020	81	23,782	47	7,123
4,100,000	- 5,100,000	63	42,753	120	279,612	112	44,662	65	17,049
5,100,000	- 6,100,000	40	28,785	75	265,829	76	19,917	29	3,954
6,100,000	- 7,100,000	30	18,685	47	180,810	47	19,353	21	2,263
7,100,000	- 8,100,000	24	26,802	39	159,351	32	16,262	16	4,787
8,100,000	- 9,100,000	15	13,687	27	130,943	27	7,645	11	3,537
9,100,000	- 10,100,000	10	8,469	19	108,240	18	10,674	7	1,098
10,100,000	-	115	464,966	178	4,975,934	173	289,600	85	38,265
Grand Total		6,116	\$2,113,741	8,061	\$9,307,308	9,038	\$1,545,800	5,385	\$388,158
Resident		5,740	1,736,440	7,704	7,359,156	8,643	1,451,942	5,157	346,528
Nonresident		376	377,301	357	1,948,152	395	93,858	228	41,630

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 12. Taxable Form ET-90 Estates - Components of Gross Estate by Gross Estate Class (con't.)  
(Dollar Data in Thousands)

Gross Estate Class		Joint Property		Miscellaneous		Transfers		Powers of Appointment	
				Property		Number	Amount	Number	Amount
At Least	Less Than	Number	Amount	Number	Amount	Number	Amount	Number	Amount
\$ 1	- \$ 50,000	3	\$51	4	\$471	0	\$0	0	\$0
50,000	- 150,000	32	2,156	62	1,469	8	215	0	0
150,000	- 300,000	476	32,694	700	17,537	d/	d/	d/	d/
300,000	- 500,000	1,313	140,732	1,953	59,783	221	46,117	8	669
500,000	- 700,000	998	151,330	1,469	65,974	216	64,644	14	3,029
700,000	- 900,000	682	110,409	1,023	65,476	131	55,995	9	1,570
900,000	- 1,100,000	463	101,826	693	60,629	105	49,720	4	1,544
1,100,000	- 1,600,000	599	131,838	863	108,493	153	102,290	13	5,939
1,600,000	- 2,100,000	279	86,684	490	80,846	71	59,644	7	2,072
2,100,000	- 2,600,000	182	63,561	286	66,889	56	45,185	5	4,219
2,600,000	- 3,100,000	100	52,683	180	53,392	32	53,217	4	5,423
3,100,000	- 3,600,000	84	36,707	131	67,528	d/	d/	d/	d/
3,600,000	- 4,100,000	50	25,694	86	35,494	d/	d/	d/	d/
4,100,000	- 5,100,000	77	43,197	128	51,035	39	75,734	4	6,270
5,100,000	- 6,100,000	48	27,582	82	60,197	26	57,172	d/	d/
6,100,000	- 7,100,000	23	16,231	51	54,521	18	60,102	3	5,477
7,100,000	- 8,100,000	25	24,975	39	36,306	7	18,008	3	4,386
8,100,000	- 9,100,000	13	21,894	30	46,217	d/	d/	d/	d/
9,100,000	- 10,100,000	13	19,636	20	25,008	6	21,573	0	0
10,100,000	-	98	176,788	184	1,325,276	80	1,304,382	8	30,917
Grand Total		5,558	\$1,266,667	8,474	\$2,282,539	1,300	\$2,121,437	92	\$88,963
Resident		5,264	1,159,691	8,047	1,778,693	1,141	1,033,562	86	86,491
Nonresident		294	106,976	427	503,846	159	1,087,875	6	2,472

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 12. Taxable Form ET-90 Estates - Components of Gross Estate by Gross Estate Class (con't.)  
(Dollar Data in Thousands)

Gross Estate Class		Annuities		Schedule 1		Gross Estate	
				Assets		Number	Amount
At Least	Less Than	Number	Amount	Number	Amount		
\$ 1 -	\$ 50,000	d/	d/	4	(\$2,479)	5	\$34
50,000 -	150,000	d/	d/	3	(648)	123	15,986
150,000 -	300,000	215	12,687	16	(3,321)	1,175	273,923
300,000 -	500,000	762	72,067	11	(2,391)	2,869	1,139,486
500,000 -	700,000	665	89,249	20	(1,791)	2,044	1,214,328
700,000 -	900,000	496	83,309	11	(1,665)	1,309	1,036,867
900,000 -	1,100,000	344	73,425	25	(5,480)	853	845,409
1,100,000 -	1,600,000	450	122,732	15	(1,330)	1,040	1,379,360
1,600,000 -	2,100,000	239	92,513	8	(1,952)	546	993,280
2,100,000 -	2,600,000	152	69,217	8	(182)	320	743,272
2,600,000 -	3,100,000	79	32,094	9	(251)	196	557,662
3,100,000 -	3,600,000	41	28,255	9	(8,504)	143	475,694
3,600,000 -	4,100,000	37	21,953	5	(440)	97	374,221
4,100,000 -	5,100,000	60	51,256	9	(2,020)	133	609,550
5,100,000 -	6,100,000	35	32,700	11	(1,385)	89	496,286
6,100,000 -	7,100,000	14	6,780	5	(4,949)	55	359,273
7,100,000 -	8,100,000	16	15,126	3	(886)	40	305,118
8,100,000 -	9,100,000	10	11,175	5	(2,623)	31	267,691
9,100,000 -	10,100,000	11	8,465	4	(200)	21	202,963
10,100,000 -		72	75,657	56	(14,807)	187	8,666,976
Grand Total		3,725	\$900,071	237	(\$57,302)	11,276	\$19,957,382
Resident		3,548	839,040	216	(39,903)	10,735	15,751,642
Nonresident		177	61,030	21	(17,399)	541	4,205,740

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 13. Nontaxable Form ET-90 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			
		At Least	Less Than	Number	Amount	Number	Amount	Number	Amount	Number	Amount
\$	1 -	\$	50,000	61	\$1,529	34	\$488	75	\$971	58	\$334
	50,000 -		150,000	386	27,366	203	7,007	419	12,799	356	5,074
	150,000 -		300,000	342	41,673	226	9,665	365	14,001	358	9,853
	300,000 -		500,000	169	28,301	280	29,824	273	18,002	365	20,659
	500,000 -		700,000	94	19,382	188	30,500	180	18,869	192	15,958
	700,000 -		900,000	45	12,731	101	24,519	96	10,004	117	12,730
	900,000 -		1,100,000	32	9,312	68	18,123	67	7,503	78	15,731
	1,100,000 -		1,600,000	52	19,207	113	47,597	95	16,070	112	21,054
	1,600,000 -		2,100,000	23	7,918	52	34,355	44	9,892	44	14,081
	2,100,000 -		2,600,000	10	3,501	19	23,640	17	2,811	19	6,803
	2,600,000 -		3,100,000	3	2,104	12	12,315	10	2,608	9	3,842
	3,100,000 -		3,600,000	d/	d/	6	7,867	d/	d/	3	1,079
	3,600,000 -		4,100,000	4	2,482	7	11,745	6	4,387	6	1,594
	4,100,000 -		5,100,000	6	9,784	12	26,484	11	2,147	7	3,683
	5,100,000 -		6,100,000	d/	d/	d/	d/	3	1,321	d/	d/
	6,100,000 -		7,100,000	3	2,865	d/	d/	d/	d/	d/	d/
	7,100,000 -		8,100,000	d/	d/	3	8,796	d/	d/	4	1,557
	8,100,000 -		9,100,000	0	0	0	0	0	0	0	0
	9,100,000 -		10,100,000	d/	d/	4	28,991	3	1,308	d/	d/
	10,100,000 -			7	33,237	15	275,161	14	13,184	7	1,264
			Grand Total	1,243	\$227,033	1,347	\$611,590	1,687	\$139,268	1,740	\$136,472
			Resident	1,177	215,001	1,313	585,301	1,638	135,310	1,697	130,865
			Nonresident	66	12,032	34	26,289	49	3,958	43	5,606

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 13. Nontaxable Form ET-90 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
\$ 1 -	\$ 50,000	40	\$488	76	\$935	3	\$34	0	\$0
50,000 -	150,000	309	11,507	441	6,808	23	955	0	0
150,000 -	300,000	432	39,203	463	16,990	28	2,484	d/	d/
300,000 -	500,000	473	78,515	383	24,067	26	4,343	d/	d/
500,000 -	700,000	262	59,583	228	18,678	15	2,221	0	0
700,000 -	900,000	133	33,379	125	15,613	9	3,336	0	0
900,000 -	1,100,000	93	28,090	88	11,279	10	5,795	0	0
1,100,000 -	1,600,000	133	49,350	128	24,481	d/	d/	d/	d/
1,600,000 -	2,100,000	50	21,372	50	11,781	3	1,745	0	0
2,100,000 -	2,600,000	19	10,637	18	6,830	d/	d/	d/	d/
2,600,000 -	3,100,000	10	9,084	13	7,761	d/	d/	0	0
3,100,000 -	3,600,000	3	3,904	6	3,247	0	0	0	0
3,600,000 -	4,100,000	6	2,342	7	7,769	d/	d/	d/	d/
4,100,000 -	5,100,000	8	5,219	11	6,968	3	5,782	0	0
5,100,000 -	6,100,000	d/	d/	d/	d/	0	0	0	0
6,100,000 -	7,100,000	4	5,603	d/	d/	d/	d/	0	0
7,100,000 -	8,100,000	5	9,697	3	3,789	d/	d/	0	0
8,100,000 -	9,100,000	d/	d/	0	0	0	0	0	0
9,100,000 -	10,100,000	d/	d/	d/	d/	0	0	0	0
10,100,000 -		8	4,088	15	208,400	d/	d/	d/	d/
Grand Total		1,993	\$387,282	2,064	\$385,843	136	\$67,252	7	\$26,245
Resident		1,933	370,368	2,002	376,857	127	65,553	7	26,245
Nonresident		60	16,913	62	8,987	9	1,698	0	0

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 13. Nontaxable Form ET-90 Estates - Components of Gross Estate by Gross Estate Class (con't.)  
(Dollar Data in Thousands)

Gross Estate Class		Annuities		Schedule 1		Gross Estate	
				Assets			
At Least	Less Than	Number	Amount	Number	Amount	Number	Amount
\$ 1	- \$ 50,000	11	\$87	d/	d/	170	\$4,867
50,000	- 150,000	84	2,516	d/	d/	715	73,861
150,000	- 300,000	160	7,597	d/	d/	686	141,638
300,000	- 500,000	209	20,486	d/	d/	571	224,554
500,000	- 700,000	133	20,226	0	\$0	314	185,418
700,000	- 900,000	d/	d/	d/	d/	166	132,193
900,000	- 1,100,000	49	16,908	0	0	113	112,741
1,100,000	- 1,600,000	79	24,818	0	0	156	206,263
1,600,000	- 2,100,000	32	15,605	0	0	64	116,749
2,100,000	- 2,600,000	9	8,541	0	0	27	62,995
2,600,000	- 3,100,000	7	1,989	d/	d/	15	42,314
3,100,000	- 3,600,000	4	3,000	0	0	6	20,332
3,600,000	- 4,100,000	3	3,827	0	0	10	37,787
4,100,000	- 5,100,000	8	1,517	0	0	13	61,584
5,100,000	- 6,100,000	d/	d/	0	0	3	15,791
6,100,000	- 7,100,000	d/	d/	d/	d/	4	26,397
7,100,000	- 8,100,000	4	4,190	0	0	d/	d/
8,100,000	- 9,100,000	0	0	0	0	d/	d/
9,100,000	- 10,100,000	0	0	0	0	4	37,409
10,100,000	-	4	3,840	5	(372)	16	588,672
Grand Total		884	\$158,893	14	(\$460)	3,059	\$2,139,418
Resident		861	154,765	11	(435)	2,946	2,059,830
Nonresident		23	4,128	3	(25)	113	79,587

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 14. Taxable Form ET-90 Estates - Components of Total Deductions by Gross Estate Class  
(Dollar Data in Thousands)

Gross Estate Class		Funeral and		Debts of Decedent		Losses and Excess		Transfer to	
		Administrative Expenses				Retirement Adjustment		Surviving Spouse and Federal Adjustments	
At Least	Less Than	Number	Amount	Number	Amount	Number	Amount	Number	Amount
\$ 1	\$ 50,000	5	\$117	d/	d/	0	\$0	0	\$0
50,000	150,000	100	977	d/	d/	3	15	d/	d/
150,000	300,000	1,031	15,531	535	6,248	22	186	51	2,962
300,000	500,000	2,676	50,856	1,656	30,058	61	639	279	33,592
500,000	700,000	1,993	51,590	1,353	29,571	48	1,033	333	67,422
700,000	900,000	1,275	49,077	949	26,437	44	1,024	320	87,925
900,000	1,100,000	831	40,006	617	23,466	37	828	259	110,921
1,100,000	1,600,000	1,014	65,429	778	35,294	25	1,443	374	251,257
1,600,000	2,100,000	535	46,901	436	30,892	25	1,302	199	206,165
2,100,000	2,600,000	312	30,645	245	24,296	17	1,827	142	209,806
2,600,000	3,100,000	187	24,215	160	15,435	12	1,024	73	139,024
3,100,000	3,600,000	138	19,399	112	16,052	6	933	69	154,920
3,600,000	4,100,000	94	16,019	81	15,594	6	877	38	104,730
4,100,000	5,100,000	132	24,560	104	17,348	7	171	60	194,965
5,100,000	6,100,000	84	19,073	72	11,557	3	145	38	159,571
6,100,000	7,100,000	54	15,598	49	5,604	d/	d/	d/	d/
7,100,000	8,100,000	40	11,221	35	10,066	4	477	20	117,729
8,100,000	9,100,000	30	12,260	26	7,204	0	0	15	94,616
9,100,000	10,100,000	21	7,568	18	1,275	d/	d/	9	64,728
10,100,000		182	222,446	166	293,849	8	1,175	110	4,553,034
Grand Total		10,734	\$723,489	7,440	\$600,523	331	\$13,343	2,407	\$6,631,868
Resident		10,225	634,839	7,054	500,647	304	12,540	2,215	4,168,726
Nonresident		509	88,651	386	99,877	27	802	192	2,463,142

d/ Tax Law secrecy provisions prohibit disclosure.

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

\* Total Deductions = Sum of the Components.

Table 14. Taxable Form ET-90 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*	
At Least	Less Than	Number	Amount	Number	Amount	Number	Amount
\$ 1	- \$ 50,000	d/	d/	d/	d/	5	\$210
50,000	- 150,000	d/	d/	d/	d/	104	1,501
150,000	- 300,000	56	\$407	606	\$78,058	1,125	103,393
300,000	- 500,000	245	8,332	1,715	250,215	2,859	373,692
500,000	- 700,000	210	11,367	1,222	188,079	2,038	349,063
700,000	- 900,000	178	11,637	749	120,782	1,308	296,880
900,000	- 1,100,000	130	11,895	426	69,129	852	256,245
1,100,000	- 1,600,000	163	30,160	499	86,959	1,040	470,542
1,600,000	- 2,100,000	136	34,148	265	48,779	546	368,186
2,100,000	- 2,600,000	67	34,998	147	27,854	320	329,426
2,600,000	- 3,100,000	42	23,920	96	19,594	196	223,212
3,100,000	- 3,600,000	35	21,821	51	9,940	143	223,066
3,600,000	- 4,100,000	27	19,387	39	8,193	97	164,800
4,100,000	- 5,100,000	34	42,843	48	10,139	133	290,027
5,100,000	- 6,100,000	23	27,285	35	6,937	88	224,568
6,100,000	- 7,100,000	25	30,422	26	5,747	55	136,010
7,100,000	- 8,100,000	14	21,854	14	3,161	40	164,509
8,100,000	- 9,100,000	11	24,585	13	2,856	31	141,521
9,100,000	- 10,100,000	11	28,164	8	1,770	21	103,572
10,100,000	-	84	1,114,702	62	14,787	186	6,199,992
Grand Total		1,493	\$1,497,930	6,027	\$953,262	11,187	\$10,420,415
Resident		1,421	1,152,011	5,874	930,494	10,654	7,399,256
Nonresident		72	345,919	153	22,768	533	3,021,158

d/ Tax Law secrecy provisions prohibit disclosure.

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

\* Total Deductions = Sum of the Components.

Table 15. Nontaxable Form ET-90 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		Transfer to Surviving Spouse and Federal Adjustments	
At Least	Less Than	Number	Amount	Number	Amount	Number	Amount	Number	Amount
\$ 1	- \$ 50,000	109	\$1,259	50	\$1,200	4	\$12	32	\$576
50,000	- 150,000	579	6,290	258	4,051	9	57	140	11,902
150,000	- 300,000	574	9,863	326	12,864	13	279	386	71,468
300,000	- 500,000	450	9,344	d/	d/	d/	d/	507	181,078
500,000	- 700,000	249	5,695	d/	d/	d/	d/	280	153,605
700,000	- 900,000	139	3,318	d/	d/	d/	d/	150	110,996
900,000	- 1,100,000	100	2,053	51	4,831	4	1,241	101	96,682
1,100,000	- 1,600,000	127	4,162	d/	d/	d/	d/	137	172,669
1,600,000	- 2,100,000	52	2,033	d/	d/	d/	d/	54	93,745
2,100,000	- 2,600,000	21	1,458	13	1,165	0	0	19	42,570
2,600,000	- 3,100,000	14	961	12	1,937	0	0	10	25,939
3,100,000	- 3,600,000	5	495	d/	d/	d/	d/	d/	d/
3,600,000	- 4,100,000	9	654	7	2,592	0	0	7	24,754
4,100,000	- 5,100,000	11	625	7	7,550	0	0	11	38,072
5,100,000	- 6,100,000	d/	d/	d/	d/	d/	d/	d/	d/
6,100,000	- 7,100,000	4	353	d/	d/	0	0	4	25,741
7,100,000	- 8,100,000	4	422	d/	d/	0	0	5	34,404
8,100,000	- 9,100,000	d/	d/	0	0	0	0	d/	d/
9,100,000	- 10,100,000	4	1,419	4	1,388	0	0	d/	d/
10,100,000	-	14	7,647	9	8,601	d/	d/	12	508,628
Grand Total		2,468	\$58,414	1,224	\$88,002	39	\$2,082	1,863	\$1,637,978
Resident		2,396	56,638	1,186	85,113	36	1,927	1,799	1,576,356
Nonresident		72	1,776	38	2,889	3	155	64	61,622

d/ Tax Law secrecy provisions prohibit disclosure.

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

\* Total Deductions = Sum of the Components.

Table 15. Nontaxable Form ET-90 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*	
At Least	Less Than	Number	Amount	Number	Amount	Number	Amount
\$ 1	- \$ 50,000	d/	d/	d/	d/	129	\$3,855
50,000	- 150,000	21	\$763	282	\$18,930	667	41,992
150,000	- 300,000	40	3,991	280	26,754	685	125,219
300,000	- 500,000	48	11,334	75	8,521	571	222,570
500,000	- 700,000	36	16,027	32	4,305	314	186,284
700,000	- 900,000	17	10,841	12	2,002	166	132,614
900,000	- 1,100,000	11	9,658	3	225	113	114,691
1,100,000	- 1,600,000	22	22,954	9	1,531	156	209,844
1,600,000	- 2,100,000	11	16,542	6	1,063	64	117,589
2,100,000	- 2,600,000	8	17,375	3	448	27	63,016
2,600,000	- 3,100,000	d/	d/	d/	d/	15	42,383
3,100,000	- 3,600,000	3	9,414	0	0	6	20,215
3,600,000	- 4,100,000	4	10,729	0	0	10	38,730
4,100,000	- 5,100,000	5	15,426	d/	d/	13	61,718
5,100,000	- 6,100,000	d/	d/	0	0	3	15,776
6,100,000	- 7,100,000	0	0	d/	d/	4	26,510
7,100,000	- 8,100,000	0	0	0	0	d/	d/
8,100,000	- 9,100,000	0	0	0	0	d/	d/
9,100,000	- 10,100,000	d/	d/	0	0	4	37,277
10,100,000	-	6	63,430	d/	d/	16	588,735
Grand Total		243	\$244,892	743	\$65,525	2,969	\$2,096,893
Resident		239	234,419	731	64,406	2,873	2,018,860
Nonresident		4	10,474	12	1,119	96	78,034

d/ Tax Law secrecy provisions prohibit disclosure.

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

\* Total Deductions = Sum of the Components.

Table 16. Taxable Form ET-90 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 Credits		Credit on Prior Transfers and Pre-1993 Gift Tax Credits		Total Credits			
		At Least	Less Than	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
\$	1 - \$	50,000		0	\$0	193	\$99	0	\$0	0	\$0	193	\$99
		50,000 -	150,000	5	9	938	2,126	0	0	3	1	938	2,136
		150,000 -	300,000	15	45	2,434	1,562	3	16	6	37	2,434	1,660
		300,000 -	500,000	74	386	2,704	1,352	12	224	18	119	2,704	2,081
		500,000 -	700,000	116	1,236	2,244	1,122	16	144	41	370	2,244	2,872
		700,000 -	900,000	40	495	743	372	5	113	23	309	743	1,289
		900,000 -	1,100,000	23	314	429	215	3	70	15	295	429	894
		1,100,000 -	1,600,000	47	649	593	297	5	57	26	481	593	1,484
		1,600,000 -	2,100,000	30	809	266	133	d/	d/	d/	d/	266	1,203
		2,100,000 -	2,600,000	24	768	161	81	5	180	8	268	161	1,296
		2,600,000 -	3,100,000	22	842	114	57	0	0	6	107	114	1,006
		3,100,000 -	3,600,000	15	465	58	29	d/	d/	d/	d/	58	890
		3,600,000 -	4,100,000	9	497	38	19	0	0	3	96	38	612
		4,100,000 -	5,100,000	9	161	59	30	0	0	3	248	59	438
		5,100,000 -	6,100,000	14	823	48	24	d/	d/	d/	d/	48	1,474
		6,100,000 -	7,100,000	10	562	d/	d/	0	0	d/	d/	30	593
		7,100,000 -	8,100,000	6	472	d/	d/	0	0	d/	d/	20	488
		8,100,000 -	9,100,000	8	516	d/	d/	0	0	d/	d/	14	528
		9,100,000 -	10,100,000	8	465	12	6	0	0	0	0	12	471
		10,100,000 -		38	17,310	86	43	d/	d/	d/	d/	86	18,980
		Grand Total		513	\$26,823	11,184	\$7,597	55	\$1,331	180	\$4,742	11,184	\$40,493
		Resident		489	26,616	10,648	7,274	50	1,252	171	4,724	10,648	39,866
		Nonresident		24	207	536	322	5	80	9	18	536	627

d/ Tax Law secrecy provisions prohibit disclosure.

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

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

Table 17. Nontaxable Form ET-90 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 Credits		Credit on Prior Transfers and Pre-1993 Gift Tax Credits		Total Credits	
						Number	Amount	Number	Amount	Number	Amount
At Least	Less Than	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
\$ 1 -	\$ 50,000	0	\$0	784	\$321	0	\$0	0	\$0	784	\$321
50,000 -	150,000	d/	d/	746	1,500	0	0	0	0	746	1,500
150,000 -	300,000	d/	d/	3	3	0	0	0	0	3	6
300,000 -	500,000	0	0	0	0	0	0	0	0	0	0
500,000 -	700,000	7	193	7	4	0	0	0	0	7	196
700,000 -	900,000	d/	d/	d/	d/	0	0	0	0	d/	d/
900,000 -	1,100,000	d/	d/	d/	d/	0	0	0	0	d/	d/
1,100,000 -	1,600,000	d/	d/	d/	d/	0	0	0	0	d/	d/
1,600,000 -	10,100,000	0	0	0	0	0	0	0	0	0	0
10,100,000 -		d/	d/	d/	d/	0	0	0	0	d/	d/
Grand Total		13	\$3,406	1,544	\$1,829	0	\$0	0	\$0	1,544	\$5,235
Resident		d/	d/	1,491	1,764	0	0	0	0	1,491	5,139
Nonresident		d/	d/	53	65	0	0	0	0	53	96

d/ Tax Law secrecy provisions prohibit disclosure.

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

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

Table 18A. Resident Taxable Form ET-90 Estates With Non-New York Property Distributed by Gross Estate Class (Dollar Data in Thousands)

Gross Estate Class		Number of Estates	NY Gross Estate	Allocated NY Gross Estate	NY Allocation Percentage
At Least	Less Than				
\$ 1	- \$ 50,000	d/	d/	d/	d/
50,000	- 150,000	d/	d/	d/	d/
150,000	- 300,000	42	\$9,844	\$8,405	85.38
300,000	- 500,000	119	48,386	41,180	85.11
500,000	- 700,000	122	72,369	63,636	87.93
700,000	- 900,000	85	67,981	61,064	89.83
900,000	- 1,100,000	80	79,463	69,580	87.56
1,100,000	- 1,600,000	102	137,875	123,035	89.24
1,600,000	- 2,100,000	54	98,399	91,423	92.91
2,100,000	- 2,600,000	36	83,367	73,385	88.03
2,600,000	- 3,100,000	16	44,934	41,076	91.42
3,100,000	- 3,600,000	19	63,571	56,008	88.10
3,600,000	- 4,100,000	11	42,580	41,375	97.17
4,100,000	- 5,100,000	13	59,927	56,228	93.83
5,100,000	- 6,100,000	14	76,090	68,853	90.49
6,100,000	- 7,100,000	11	71,676	69,713	97.26
7,100,000	- 8,100,000	13	98,936	96,568	97.61
8,100,000	- 9,100,000	7	60,675	57,202	94.28
9,100,000	- 10,100,000	4	38,544	37,414	97.07
10,100,000	-	47	2,891,709	2,815,594	97.37
Grand Total		797	\$4,046,577	\$3,871,890	95.68

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 18B. Nonresident Taxable Form ET-90 Estates With New York Property Distributed by Gross Estate Class  
(Dollar Data in Thousands)

Gross Estate Class		Number of Estates	NY Gross Estate	Allocated NY Gross Estate	NY Allocation Percentage
At Least	Less Than				
\$ 1	- \$ 50,000	0	\$0	\$0	0.00
50,000	- 150,000	4	561	436	77.59
150,000	- 300,000	19	4,258	2,360	55.42
300,000	- 500,000	52	21,581	8,785	40.71
500,000	- 700,000	60	35,576	12,549	35.27
700,000	- 900,000	41	32,079	5,838	18.20
900,000	- 1,100,000	37	37,292	8,201	21.99
1,100,000	- 1,600,000	74	98,315	18,059	18.37
1,600,000	- 2,100,000	40	72,986	8,174	11.20
2,100,000	- 2,600,000	25	58,302	6,733	11.55
2,600,000	- 3,100,000	20	56,832	6,824	12.01
3,100,000	- 3,600,000	18	60,185	10,563	17.55
3,600,000	- 4,100,000	7	26,666	3,927	14.73
4,100,000	- 5,100,000	14	62,988	7,418	11.78
5,100,000	- 6,100,000	8	45,662	10,223	22.39
6,100,000	- 7,100,000	7	45,933	9,597	20.89
7,100,000	- 8,100,000	5	37,447	2,456	6.56
8,100,000	- 9,100,000	3	25,861	2,019	7.81
9,100,000	- 10,100,000	3	28,650	1,671	5.83
10,100,000	-	34	3,328,968	159,573	4.79
Grand Total		471	\$4,080,143	\$285,407	7.00

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

---

# Appendix A: Glossary of Key Terms

---

Adjusted Gross Estate	For pre-February 1, 2000 estates, the federal gross estate after certain minor additions and subtractions. It included assets without a situs in New York.
Federal Taxable Estate	For estates on or after February 1, 2000, this is the starting point for computing the pickup tax.
Form ET-90	The basic estate tax return, with supporting schedules, used for estates of decedents who died after May 25, 1990 and before February 1, 2000.
Form ET-706	The return used for estates of decedents who died on or after February 1, 2000.
Minimum Tax / Pickup Tax	The tax computed using the maximum federal credit for state death tax. If it exceeded the otherwise-computed tax, it became the estate's tax liability, functioning as a minimum tax for pre-February 1, 2000 estates. For estates on or after February 1, 2000, the maximum federal credit for state death tax equals the NY estate tax, commonly referred to as a "pickup tax."
Net Estate	For pre-February 1, 2000 estates, taxable estate (gross estate minus deductions) plus adjusted taxable gifts. This was also known as the preliminary tentative tax base. After adding adjusted taxable gifts, the tax rate schedule was applied to compute a tentative tax liability.
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. It applied to pre-February 1, 2000 estates.
Nonresident Estate	The estate of a decedent who at death was not a resident of New York.

---

<b>Processed Return</b>	A tax return which the Tax Department has processed and to which it may have made minor adjustments, usually to correct math and entry errors. In nearly all cases, the computed tax liability is final. However, a small portion of processed tax returns might eventually be subject to audit.
<b>Resident Estate</b>	The estate of a decedent who at death was a resident of New York. Residency is determined by domicile.
<b>Surviving Spouse</b>	Where the decedent has a surviving spouse, all transfers to the spouse are exempt from tax.
<b>Taxable Base</b>	The sum of the adjusted taxable estate plus adjusted taxable gifts. Taxable base was used to determine tax with the tax rate schedule for pre-February 1, 2000 estates.
<b>Unified Credit</b>	For pre-February 1, 2000 estates, a credit which offset the tax dollar for dollar and created an exemption level below which no tax was due. For most estates in this study, the credit equaled a maximum of \$10,000, and decreases dollar for dollar with tax liability, to a \$500 minimum. This effectively exempted taxable estates of \$300,000 and less from tax.

---

# **Appendix B: New York State Estate Tax Returns ET-90 & ET-706**

---



For office use only



New York State Department of Taxation and Finance

# New York State Estate Tax Return

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

# ET-90

(1/00)

Decedent's last name		First name	Middle initial	Social security number	
Address of decedent at time of death (number and street)				Date of death	Check box if copy of death certificate is attached (see inst.) <input type="checkbox"/>
City, village or post office		State	ZIP code	County or residence	
On the date of death, decedent was a:				Nonresident of New York State (attach completed Form ET-141, Estate Tax Domicile Affidavit)	
<input type="checkbox"/> Resident of New York State				<input type="checkbox"/>	
<b>Executor</b> - If you are submitting letters of testamentary or letters of administration with this form, indicate in this box the type of letters. Enter <b>L</b> if regular, <b>LL</b> if limited letters. If you are not submitting letters with this form, enter <b>N</b> . <input type="checkbox"/>					

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

If a proceeding for probate or administration has commenced in a surrogate's court in New York State, enter county

Was a copy of this return filed with the surrogate's court?  Yes  No

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

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

Attach check or money order here.

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

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

## Recapitulation (Attach federal Form 706 if applicable)

Do you, the executor, elect alternate valuation in accordance with section 945(b) of the Tax Law?  Yes  No

Gross assets <small>(see instructions)</small>	Value at Date of Death	or	Alternate Value
23 Schedule A — Real estate .....	23		
24 Schedule B — Stocks and bonds .....	24		
25 Schedule C — Mortgages, notes, cash, and bank deposits .....	25		
26 Schedule D — Insurance on the decedent's life .....	26		
27 Schedule E — Jointly owned property .....	27		
28 Schedule F — Other miscellaneous property .....	28		
29 Schedule G — Transfers during decedent's life .....	29		
30 Schedule H — Powers of appointment .....	30		
31 Schedule I — Annuities .....	31		
32 Total <small>(add lines 23 through 31)</small> .....	32		
33a Enter the amount from Form ET-417, if any, for the exclusion for a family-owned business .....	33a		
33b Enter the amount from Form ET-418, or federal Schedule U if any, for the exclusion for land subject to a qualified conservation easement .....	33b		
33c Enter the amount from Form ET-419, if any, for assets excludible from the New York gross estate for victims of Nazi persecution .....	33c		
33d Total of exclusions <small>(add lines 33a, 33b, and 33c)</small> .....	33d		
33e * Enter the net amount of additions (or subtractions) from page 3, line 69 .....	33e		
33f Add or subtract line 33e to/from the amount on line 33d .....	33f		
34 <b>New York adjusted gross estate</b> <small>(add or subtract line 33f to/from the amount on line 32)</small> .....	34		

### Computations

35 For resident decedent <small>(enter amount from page 3, line 70)</small> .....	35		
36a New York gross estate for resident decedent <small>(subtract line 35 from line 34)</small> .....	36a		
36b New York gross estate for nonresident decedent <small>(enter amount from page 3, line 71c)</small> .....	36b		
37 Divide line 36a or 36b by line 34 <small>(round the decimal to four places; cannot be more than 1.0000)</small> .....	37		

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

38 Schedule J — Funeral expenses and expenses incurred in administering property subject to claims .....	38		
39 Schedule K — Debts of decedent, including mortgages and liens .....	39		
40 Schedule L — Net losses during administration and expenses incurred in administering property not subject to claims .....	40		
41 Add lines 38, 39, and 40 .....	41		
42 Family-owned business interests deduction, from Form ET-417-D, or federal Schedule T .....	42		
43 Add lines 41 and 42 .....	43		
44 Enter the amount from Form ET-90.4, Schedule M, line 9 or from federal Form 706, page 3, Schedule M .....	44		
45 * Enter amount, if any, from page 4, line 72 .....	45		
46 New York bequests to surviving spouse <small>(line 44 and add or subtract line 45)</small> .....	46		
47 Enter the amount from Form ET-90.4, Schedule N, line 16 or from federal Form 706, page 3, Schedule O .....	47		
48 * Enter amount, if any, from page 4, line 73 .....	48		
49 New York charitable deduction <small>(line 47 and add or subtract line 48)</small> .....	49		
50 Deduction for principal residence <small>(from line 74)</small> .....	50		
51 Total New York allowable deductions <small>(add lines 43, 46, 49, and 50; also enter on page 1, line 2)</small> .....	51		

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

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

Widow/widower — Name of deceased spouse \_\_\_\_\_ SS# \_\_\_\_\_  
Date of death \_\_\_\_\_

Married — Name of surviving spouse \_\_\_\_\_

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

Executor's signature	Date	Surviving spouse's signature	Date
----------------------	------	------------------------------	------

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

**Check the Yes or No box for each question.**

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| <b>53</b> Do you elect a marital deduction for qualified terminable interest property under section 955(c) (QTIP)? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>54</b> Are you making any of the following elections? (If Yes, also check applicable box or boxes below) .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>a</b> Special use valuation under section 954-a of the Tax Law. ....   | <input type="checkbox"/> |                          |
| <b>b</b> Exclusion for land subject to a qualified conservation easement under section 954-b of the Tax Law (see instructions) .....  | <input type="checkbox"/> |                          |
| <b>c</b> Exclusion for a family-owned business under section 954-c of the Tax Law (complete and attach Form ET-417) .....   | <input type="checkbox"/> |                          |
| <b>d</b> Deduction for family-owned business interests under section 955(g) of the Tax Law (see instructions) .....   | <input type="checkbox"/> |                          |
| <b>55</b> 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"/> |
| <b>56</b> 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"/> |
| <b>57</b> Does the gross estate contain any IRC section 2044 property? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>58</b> 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"/> |
| <b>59</b> Was the decedent a plaintiff in any litigation at the time of death, or is there any litigation pending or contemplated on behalf of the decedent? (see instructions) .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>60</b> At the time of the decedent's death, did there exist any trusts created by the decedent, or did the decedent possess a power over, a beneficial interest in, or a trusteeship of, any trust created by another? .....                   | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>61</b> 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"/> |
| <b>62</b> 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
<b>63</b> 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 .....	<b>63</b>	
<b>64</b> Federal gift tax, if any, included on Schedule G of federal Form 706 .....		<b>64</b>
<b>65</b> 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 .....	<b>65</b>	
<b>66</b> Enter the <b>full</b> value of property included in the federal gross estate under the provisions of section 2044 of the IRC (QTIP) .....		<b>66</b>
<b>67</b> Enter the <b>full</b> value of property includable in the New York gross estate under the provisions of section 954(a)(4) and (5) of the Tax Law .....	<b>67</b>	
<b>68</b> Totals (add lines 63, 65, and 67 in Additions column and add lines 64 and 66 in Subtractions column) .....	<b>68</b>	<b>68</b>
<b>69</b> Net difference - plus or minus (enter here and on page 2, line 33e) .....	<b>69</b>	

**Schedule 2 — Adjustments to determine the New York gross estate of a resident or nonresident decedent**

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

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

	<b>70</b>	
--	-----------	--

**For a nonresident decedent:** List each item of real property and tangible personal property located in New York State, that is required to be included in the New York gross estate. Indicate the item number and the schedule on which it is listed. **Do not include** bank accounts or other intangible assets located in or outside New York State. Property in a QTIP Trust that is not required to be included in the New York gross estate under the provisions of section 954(a)(4) and (5) of the Tax Law, should also be excluded.

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

**Schedule 3 — Adjustment to federal marital deduction**

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

List the property and indicate the federal schedule(s) on which it is listed. Also indicate the amount of the adjustment (*see instructions*). Also subtract the value of property reported on Form ET-419, *Computation of Exclusion for a Victim of Nazi Persecution*, that passed to the surviving spouse.

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

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

--	--

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

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

List the property and indicate the federal schedule(s) on which it is listed. Also indicate the amount of the adjustment (*see instructions*). Include as an addition property passing under limited power of appointment created before September 1, 1930, that passes or has passed to a qualified charitable organization, if such property is included in the amount on line 63, page 3 (Tax Law, section 957(c)). Subtract the value of property reported on Form ET-419, *Computation of Exclusion for a Victim of Nazi Persecution*, that passed to a qualified charitable organization.

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

--	--

**Schedule 5 — Deduction for principal residence** (for the estate of a decedent whose date of death is on or after June 8, 1995)

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

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

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

Signature of authorized representative	Date
--	------

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information on which preparer has any knowledge. Furthermore, I/we, as executor(s) for this estate, authorize the person, if any, named as my/our representative on the front of this return to receive confidential tax information regarding this estate.

Signature of executor	Date	Signature of co-executor	Date
Preparer's name	Signature of preparer other than executor		Date
Address of preparer	City	State	ZIP code

For office use only



New York State Department of Taxation and Finance

# New York State Estate Tax Return

# ET-706

(3/02)

For an estate of an individual whose date of death is on or after February 1, 2000

Check here if this is an amended return

Decedent's last name		First name	Middle initial	Social security number (SSN)	
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: <input type="checkbox"/> Resident of New York State <input type="checkbox"/> Nonresident of New York State (attach completed Form ET-141, New York State Estate Tax Domicile Affidavit)					
Employer identification number (EIN) of the estate			Name and EIN of any trusts created or funded by the will		
<b>Executor</b> – If you are submitting <i>Letters Testamentary</i> or <i>Letters of Administration</i> with this form, indicate in this box the type of letters. Enter <b>L</b> if regular, <b>LL</b> if limited letters. If you are not submitting letters with this form, enter <b>N</b> .					
<b>Surrogate's court</b> – If a proceeding for probate or administration has commenced in a surrogate's court in New York State, enter county.					

Attorney's or authorized representative's last name		First name	MI	Executor's last name		First name	MI
In care of (firm's name)		Check box if POA is attached <input type="checkbox"/>		If more than one executor, check box (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
SSN or PTIN of attorney or authorized rep.		Telephone number ( )		Social security number of executor		Telephone number ( )	

If the decedent possessed a cause of action or was a plaintiff in any litigation at the time of death, check this box and complete Schedule 3 on page 2 (see instructions)

### Installment payments of tax for closely held business.

Do you elect to pay the tax in installments as described in IRC section 6166 (NY Tax Law section 997)? If Yes, attach Form ET-415 in duplicate.  Yes  No

If releases of lien are needed, attach Form(s) ET-117 (see instructions) and enter the number of counties here.

**a** Is a federal estate tax return (either federal Form 706 or 706-NA) required? (See instructions)  Yes  No

If Yes, attach a copy.

**b Taxable estate for New York** (from Schedule A, line 24, on page 3 or Schedule B, line 43, on page 4)

**c Gross estate tax** (from Schedule A, line 33, on page 3 or Schedule B, line 56, on page 4)

<b>Tax computation</b>	<b>1</b> Credit for state death taxes (from Schedule A, line 38, on page 3 or Schedule B, line 59, on page 4) .....	<b>1</b>		
	<b>2</b> Estate tax or inheritance tax payable to another state(s), allowable as a federal credit (if none, skip lines 3, 5, 6, and 12 through 19, enter zero on line 7, and enter the amount from line 1 on line 8) .....	<b>2</b>		
	<b>3 Residents:</b> enter amount from Sch. 1, line 14, on page 2 <b>Nonresidents:</b> enter amount from Sch. 2, line 19, on page 2	<b>3</b>		
	<b>4</b> Federal gross estate for New York State (from Schedule A, line 22, on page 3 or Schedule B, line 41, on page 4) ....	<b>4</b>		
	<b>5</b> Divide line 3 by line 4 (round the decimal to four places). The result should not be greater than 1.0 .....	<b>5</b>		
	<b>6</b> Multiply the amount on line 1 by the decimal on line 5 .....	<b>6</b>		
	<b>7</b> Limitation (enter the <b>smaller</b> of line 2 or line 6, if any; otherwise, enter "0") .....	<b>7</b>		
	<b>8</b> New York State estate tax (subtract the amount on line 7, if any, from the amount on line 1) .....	<b>8</b>		
	<b>9</b> Prior tax payments, if any (attach a schedule of dates and amounts) .....	<b>9</b>		
	<b>10</b> If line 9 is less than line 8, subtract line 9 from line 8. This is the <b>amount you owe</b> .....	<b>10</b>		
	<b>11</b> If line 9 is greater than line 8, subtract line 8 from line 9. This is the amount to be <b>refunded to you</b> .....	<b>11</b>		

### If an attorney or authorized representative is listed above, he or she must complete the following declaration:

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

Signature of attorney or authorized representative \_\_\_\_\_ Date \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge. Furthermore, I/we, as executor(s) for this estate, authorize the person, if any, named as my/our representative on this return to receive confidential tax information regarding this estate.

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

Mail your return and payment (if any) to: **NYS ESTATE TAX, PROCESSING CENTER, PO BOX 5556, NEW YORK NY 10087-5556**

**Schedule 1 - Resident**

List below each item of real and tangible personal property **located outside New York State**. Include the item number, the schedule of federal Form 706 on which it was reported, and the reported value of the property.

Item number	Description	Value	
<b>12</b>	Total value of property listed above .....	<b>12</b>	
<b>13</b>	Property subject to a limited power of appointment created before September 1, 1930, includable in the New York gross estate under section 957 of the Tax Law, if any ( <i>see instructions</i> ) .....	<b>13</b>	
<b>14</b>	Subtract line 13 from line 12; enter the result here and on line 3 on the front of this form .....	<b>14</b>	

**Schedule 2 - Nonresident**

<b>15</b>	Federal gross estate for New York State ( <i>from line 4 on the front of this form</i> ) .....	<b>15</b>	
-----------	--	-----------	--

List below each item of real and tangible personal property **located in New York State**. Include the item number, the schedule of federal Form 706 or 706-NA on which it was reported, and the value reported.

Item number	Description	Value	
<b>16</b>	Total value of property listed above .....	<b>16</b>	
<b>17</b>	Property subject to a limited power of appointment created before September 1, 1930, includable in the New York gross estate under section 957 of the Tax Law, if any ( <i>see instructions</i> ) .....	<b>17</b>	
<b>18</b>	Add lines 16 and 17 .....	<b>18</b>	
<b>19</b>	Subtract line 18 from line 15; enter the result here and on line 3 on the front of this form .....	<b>19</b>	

**Schedule 3 - Description of litigation or cause of action**

In the area provided, describe any litigation in which the decedent was a plaintiff, or litigation that is pending or contemplated on behalf of the decedent. Include the actual or estimated values of such litigation (*see Litigation information on page 3 of Form ET-706-I, Instructions for Form ET-706, New York State Estate Tax Return*).

**This return must be filed within nine months after the date of death unless an extension of time to file the return has been granted.**

If you use **any** private delivery service, address your return to: JPMorgan, NYS Government Tax Processing, 12 Corporate Woods Blvd-4th Floor, Albany NY 12211-2524.

**For additional information refer to Form ET-706-I, Instructions for Form ET-706, New York State Estate Tax Return.**

**Reminders:** Sign this return. If there is an amount due on line 10, make check payable to the **Commissioner of Taxation and Finance**. Also, if you must file a federal estate tax return, attach a copy of your completed federal return along with any accompanying schedules and supplementary information.

**Schedule A or B filing requirements**

**Purpose of Schedules A and B** — Since New York State estate tax does not conform to the reductions in the federal estate tax rates, the reduction in the federal credit for state death taxes, or the amendments to the *Qualified Conservation Easement Exclusion* provided for by the federal Economic Growth and Tax Relief Reconciliation Act of 2001, certain estates must adjust the amounts reported on their federal estate tax return to determine the correct New York State estate tax. Schedules A and B are provided as part of Form ET-706, along with Table A, *Unified rate schedule*, and Table B, *Computation of maximum credit for state death taxes*, so the preparer can make the adjustments applicable to the New York State estate tax.

Estates of those who died after 2001 may have to adjust the federal estate tax (using Table A) and/or the credit for state death taxes (using Table B). Some estates of those who died after 2000 must also increase the federal gross estate and taxable estate when the *Qualified Conservation Easement Exclusion* does not qualify for New York State.

Estates filing federal Form 706 must complete Schedule A below unless:

1. The date of death was before January 1, 2002, and the estate either did not elect the *Qualified Conservation Easement Exclusion* (federal Schedule U) or, if elected, the property qualified for the exclusion under the federal Internal Revenue Code before amendment by the Economic Growth and Tax Relief Reconciliation Act of 2001; or
2. The date of death was on or after January 1, 2002, and the estate either did not elect the *Qualified Conservation Easement Exclusion* (federal Schedule U) or, if elected, the property qualified for the exclusion under the federal Internal Revenue Code before amendment by the Economic Growth and Tax Relief Reconciliation Act of 2001, and the amount on federal Form 706, page 1, Part 2, line 14, is zero.

Estates filing federal Form 706-NA must complete Schedule B on page 4 unless:

1. The date of death was before January 1, 2002, and the estate either did not elect the *Qualified Conservation Easement Exclusion* (federal Schedule U) or, if elected, the property qualified for the exclusion under the federal Internal Revenue Code before amendment by the Economic Growth and Tax Relief Reconciliation Act of 2001; or
2. The date of death was on or after January 1, 2002, and the estate either did not elect the *Qualified Conservation Easement Exclusion* (federal Schedule U) or, if elected, the property qualified for the exclusion under the federal Internal Revenue Code before amendment by the Economic Growth and Tax Relief Reconciliation Act of 2001, and the amount on federal Form 706-NA, page 1, Part II, line 8, is zero.

Refer to Form ET-706-I, *Instructions for Form ET-706, New York State Estate Tax Return*, for additional information.

**Schedule A - Computation of federal estate tax and maximum credit for state death taxes for estates filing federal Form 706.** Please note that references to lines on federal Form 706 are to the November 2001 version.

20	Amount from federal Form 706, page 3, Part 5, line 10 .....	20		
21	If the <i>Qualified Conservation Easement Exclusion</i> qualifies for exclusion for New York estate tax, enter the amount from federal Schedule U, reported on federal Form 706, page 3, Part 5, line 11 .....	21		
22	Federal gross estate for New York State ( <i>subtract line 21 from line 20; also enter this amount on line 4 on the front of this form</i> ) .....	22		
23	Total allowable deductions ( <i>from federal Form 706, page 3, Part 5, line 23</i> ) .....	23		
24	Federal taxable estate for New York State ( <i>subtract line 23 from line 22; enter here and on item b on the front of this form</i> ) .....	24		
25	Adjusted taxable gifts ( <i>from federal Form 706, page 1, Part 2, line 4</i> ) .....	25		
26	Add lines 24 and 25 .....	26		
27	Tentative tax on amount on line 26 ( <i>from Table A on page 4 of this form</i> ) .....	27		
28	If line 26 exceeds \$10 million, enter the lesser of line 26 or \$17,184,000. If line 26 is \$10 million or less, skip lines 28 and 29 and enter "0" on line 30 ....	28		
29	Subtract \$10,000,000 from line 28 .....	29		
30	Multiply line 29 by 5% (.05) .....	30		
31	Total federal tentative tax ( <i>add lines 27 and 30</i> ) .....	31		
32	Total federal gift tax payable ( <i>from federal Form 706, page 1, Part 2, line 9</i> ) .....	32		
33	Gross federal estate tax ( <i>subtract line 32 from line 31; enter here and on item c on the front of this form</i> ) .....	33		
34	Maximum unified credit ( <i>for dates of death in 2001, enter \$220,550; for dates of death in 2002 and 2003, enter \$345,800</i> ) .....	34		
35	Adjustment to unified credit ( <i>from federal Form 706, page 1, Part 2, line 12</i> ), if any .....	35		
36	Allowable unified credit ( <i>subtract line 35 from line 34</i> ) .....	36		
37	Subtract line 36 from line 33 ( <i>do not enter less than zero</i> ) .....	37		
38	Credit for state death taxes ( <i>from Table B on page 4 of this form</i> ). ( <i>Do not enter more than line 37; enter here and on line 1 on the front of this form.</i> ) .....	38		

**Schedule B - Computation of federal estate tax and maximum credit for state death taxes for estates filing federal Form 706-NA.** Please note that references to lines on federal Form 706-NA are to the September 1999 version.

39	Amount from federal Form 706-NA, page 2, Schedule B, line 1 .....	39		
40	If the <i>Qualified Conservation Easement Exclusion</i> <b>does not</b> qualify for New York, enter the amount from line 20 of federal Schedule U ( <i>Rev. November 2001</i> ) .....	40		
41	Federal gross estate for New York State ( <i>add amounts on lines 39 and 40; enter here and on line 4 on the front of this form</i> ) .....	41		
42	Total allowable deductions ( <i>from federal Form 706-NA, page 2, Schedule B, line 7</i> ) .....	42		
43	Federal taxable estate for New York State ( <i>subtract line 42 from line 41; enter here and on item b on the front of this form</i> ) .....	43		
44	Total taxable gifts ( <i>from federal Form 706-NA, page 1, Part II, line 2</i> ) .....	44		
45	Add lines 43 and 44 .....	45		
46	Tentative tax on amount on line 45 ( <i>from Table A below</i> ) .....	46		
47	If line 45 exceeds \$10 million, enter the lesser of line 45 or \$17,184,000. If line 45 is \$10 million or less, skip lines 47 and 48 and enter "0" on line 49 .....	47		
48	Subtract \$10,000,000 from line 47 .....	48		
49	Multiply line 48 by 5% (.05) .....	49		
50	Total federal tentative tax ( <i>add line 46 and 49</i> ) .....	50		
51	Tentative tax on amount on line 44 ( <i>from Table A below</i> ) .....	51		
52	If line 44 exceeds \$10 million, enter the lesser of line 44 or \$17,184,000. If line 44 is \$10 million or less, skip lines 52 and 53 and enter "0" on line 54 ....	52		
53	Subtract \$10,000,000 from line 52 .....	53		
54	Multiply line 53 by 5% (.05) .....	54		
55	Tax on amount on line 44 ( <i>add lines 51 and 54</i> ) .....	55		
56	Gross federal estate tax ( <i>subtract line 55 from line 50; enter here and on item c on the front of this form</i> ) .....	56		
57	Unified credit ( <i>enter the smaller of line 56 amount or maximum allowed; see Note for line 57 below</i> ) .....	57		
58	Subtract line 57 from line 56 ( <i>do not enter less than zero</i> ) .....	58		
59	Credit for state death taxes ( <i>from Table B below</i> ). ( <i>Do not enter more than line 58; enter here and on line 1 on the front of this form.</i> ) .....	59		

**Note for line 57:** Refer to federal *Instructions for Form 706-NA* for applicable unified credit amount. Any amount previously allowed as a unified credit against the federal gift tax will reduce, dollar for dollar, the unified credit allowed the estate.

**Table A — Unified rate schedule**

Column A Taxable amount over	Column B Taxable amount not over	Column C Tax on amount in Column A	Column D Rates of tax on excess over amount in column A (Percent)
0	\$10,000	0	18
\$10,000	20,000	\$1,800	20
20,000	40,000	3,800	22
40,000	60,000	8,200	24
60,000	80,000	13,000	26
80,000	100,000	18,200	28
100,000	150,000	23,800	30
150,000	250,000	38,800	32
250,000	500,000	70,800	34
500,000	750,000	155,800	37
750,000	1,000,000	248,300	39
1,000,000	1,250,000	345,800	41
1,250,000	1,500,000	448,300	43
1,500,000	2,000,000	555,800	45
2,000,000	2,500,000	780,800	49
2,500,000	3,000,000	1,025,800	53
3,000,000	.....	1,290,800	55

**Table B worksheet**

Federal adjusted taxable estate for New York State	
1. Federal taxable estate for New York State ( <i>from line 24 of Schedule A or line 43 of Schedule B</i> )	\$ _____
2. Adjustment	60,000
3. Federal adjusted taxable estate for New York State. Subtract line 2 from line 1. Use this amount to compute maximum credit for state death taxes in <b>Table B</b> below.	_____

**Table B — Computation of maximum credit for state death taxes**

(Based on federal adjusted taxable estate for New York State computed using the worksheet above)

(1) Adjusted taxable estate equal to or more than —	(2) Adjusted taxable estate less than —	(3) Credit on amount in column (1)	(4) Rate of credit on excess over amount in column (1) (Percent)	(1) Adjusted taxable estate equal to or more than —	(2) Adjusted taxable estate less than —	(3) Credit on amount in column (1)	(4) Rate of credit on excess over amount in column (1) (Percent)
0	\$ 40,000	0	None	2,040,000	2,540,000	106,800	8.0
\$ 40,000	90,000	0	0.8	2,540,000	3,040,000	146,800	8.8
90,000	140,000	\$ 400	1.6	3,040,000	3,540,000	190,800	9.6
140,000	240,000	1,200	2.4	3,540,000	4,040,000	238,800	10.4
240,000	440,000	3,600	3.2	4,040,000	5,040,000	290,800	11.2
440,000	640,000	10,000	4.0	5,040,000	6,040,000	402,800	12.0
640,000	840,000	18,000	4.8	6,040,000	7,040,000	522,800	12.8
840,000	1,040,000	27,600	5.6	7,040,000	8,040,000	650,800	13.6
1,040,000	1,540,000	38,800	6.4	8,040,000	9,040,000	786,800	14.4
1,540,000	2,040,000	70,800	7.2	9,040,000	10,040,000	930,800	15.2
				10,040,000	-----	1,082,800	16.0

# Appendix C: Tax Rate Schedules

## Unified Estate and Gift Tax Rate Schedule for Estates of Decedents Dying Before February 1, 2000

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

**New York State Estate Tax  
Rates for Estates of Decedents  
Dying on or After  
February 1, 2000**

Adjusted Taxable Estate Over	Adjusted Taxable Estate Not Over	Tax Is			
\$ 0	\$ 40,000			0%	of such amount
40,000	90,000	\$ 0	+	0.8%	of excess over \$ 40,000
90,000	140,000	400	+	1.6%	of excess over 90,000
140,000	240,000	1,200	+	2.4%	of excess over 140,000
240,000	440,000	3,600	+	3.2%	of excess over 240,000
440,000	640,000	10,000	+	4%	of excess over 440,000
640,000	840,000	18,000	+	4.8%	of excess over 640,000
840,000	1,040,000	27,600	+	5.6%	of excess over 840,000
1,040,000	1,540,000	38,800	+	6.4%	of excess over 1,040,000
1,540,000	2,040,000	70,800	+	7.2%	of excess over 1,540,000
2,040,000	2,540,000	106,800	+	8%	of excess over 2,040,000
2,540,000	3,040,000	146,800	+	8.8%	of excess over 2,540,000
3,040,000	3,540,000	190,800	+	9.6%	of excess over 3,040,000
3,540,000	4,040,000	238,800	+	10.4%	of excess over 3,540,000
4,040,000	5,040,000	290,800	+	11.2%	of excess over 4,040,000
5,040,000	6,040,000	402,800	+	12%	of excess over 5,040,000
6,040,000	7,040,000	522,800	+	12.8%	of excess over 6,040,000
7,040,000	8,040,000	650,800	+	13.6%	of excess over 7,040,000
8,040,000	9,040,000	786,800	+	14.4%	of excess over 8,040,000
9,040,000	10,040,000	930,800	+	15.2%	of excess over 9,040,000
10,040,000		1,082,800	+	16%	of excess over 10,040,000

"Adjusted taxable estate" is the federal taxable estate reduced by \$60,000.

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

**New York State Department of Taxation and Finance  
Office of Tax Policy Analysis  
W.A. Harriman State Campus Office  
Albany, New York 12227  
Phone: (518) 457-3187  
Web Site: [www.tax.state.ny.us/statistics](http://www.tax.state.ny.us/statistics)**

---

**In an effort to reduce the costs of printing, please notify the producer of this document if you wish your name to be deleted from our mailing list or if your address has changed.**

---