

Federal & State “Death” Taxes 2022

Version 1.0
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Revision History

| Date | Revision | Author(s) | Description |
|----------|----------|---------------|--|
| 6-1-2022 | 1.0 | Brian Chapman | Updated document with available 2022 numbers |

Version 1.0 Highlights

- Connecticut: Exemption now \$9.1mil
- District of Columbia: Exemption now \$4.255mil
- Hawaii exemption amount remains \$5.49mil
- Illinois: Exemption remains \$4mil
- Maine: Exemption now \$6.01mil
- Massachusetts: Exemption amount remains \$1mil
- New York: Exemption now \$6.11mil
- Rhode Island credit updated to \$74,300

Vocabulary/Terminology

| Term: | Definition: |
|-----------------|---|
| ATRA | American Taxpayer Relief Act of 2012. This Act made many EGTRRA provisions permanent, including the Federal estate tax exemption amount (adjusted for inflation) and the deduction for state death taxes. |
| Bequeath | To leave personal assets to a person or other beneficiary by a will. |
| Death Tax | This is not a technical term but is meant as a catch-all for estate, inheritance, and generational-skipping taxes. |
| Decedent | A person who has died. In the case of estate taxes, the decedent is the person who has passed away and will be bequeathing property to heirs. |
| EGTRRA | Acronym for the Economic Growth and Tax Relief Reconciliation Act of 2001. This act essentially phased out the state estate tax for a significant amount of states as the credit for state death taxes became a deduction. Many states impose a pick-up tax that is tied to the amount of the state death tax credit and when this amount was eliminated, so was the pick-up tax. With the introduction of ATRA, which made many old provisions permanent, EGTRRA was made obsolete. |
| Estate Tax | The estate tax is both a federal and state tax that imposes taxes based on the value of the overall estate of the decedent. |
| Inheritance Tax | It is important to note the difference between inheritance taxes and estate taxes, as inheritance taxes are levied based on the person that inherits money or property. There are difference exemptions based on the relationship between the grantor and the grantee. Inheritance taxes are not paid on a federal level, only on a state level. |
| Pick-up Tax | The same as a sponge tax, the pick-up tax is a state estate tax collected based on the state estate tax credit on the Federal form, disallowed after January 1, 2005, and made permanent by ATRA. |
| Probate | This is the first step in the legal process of administering the estate of a deceased person. It is a process that proves the will of a deceased person is valid so that their property can be transferred to beneficiaries. Some property may never enter probate because it passes to another person contractually, such as a retirement account that names a beneficiary or is owned as 'payable on death.' |
| Sponge Tax | This is the same as pick-up tax, a state estate tax that is collected based on the state estate tax credit that the IRS allowed on the federal estate tax return prior to January 1, 2005. States with a sponge tax do not currently impose a state estate tax but could with the expiration of EGTRRA. <ul style="list-style-type: none"> • TCJA: The Tax Cuts and Jobs Act of 2017 amends the Internal Revenue Code of 1986. Major elements include reducing tax rates for businesses and individuals and an increase to the estate exemption. |

State Death Tax Summary

States with a 'death' tax in 2021, separated by type (total 18):

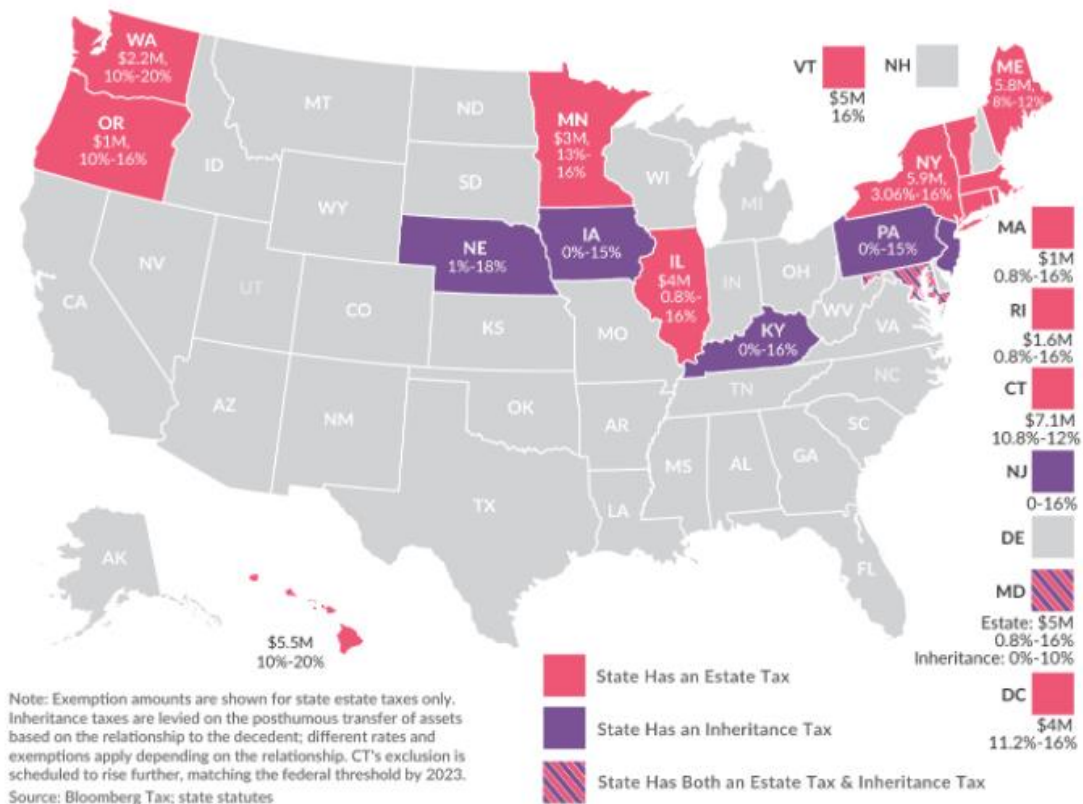
- A) Estate Tax Only Jurisdictions (12):
CT, DC, HI, IL, ME, MA, MN, NY, OR, RI, VT, WA
- B) Inheritance Tax Only Jurisdictions (5):
IA, KY, NE, NJ, PA
- C) Both (Estate and Inheritance) Tax Jurisdictions (1):
MD

States with no death tax, separated by type (total 33):

- A) Pick-up Tax jurisdictions – Created under EGTRRA provisions, Federal deduction for state death taxes has been made permanent but could be changed at any time (26):
AL, AK, AR, CA, CO, FL, GA, ID, IN, LA, MI, MS, MO, MT, NV, NH, NM, ND, SC, SD, TX, UT, VA, WV, WI, WY
- B) Jurisdictions sure to have no 'death' tax as of 2019 and after (7):
AZ, DE, KS, OH, OK, NC, TN

Does Your State Have an Estate or Inheritance Tax?

State Estate & Inheritance Tax Rates & Exemptions in 2021



TAX FOUNDATION

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Federal Estate Tax

Last updated June 2022

Estate Tax

2016: Estate tax with \$5,450,000 exception, indexed for inflation (\$2,125,800)

- 2016 Form: <https://www.irs.gov/pub/irs-pdf/i706.pdf>

2017: Estate tax with \$5,490,000 exception, indexed for inflation (\$2,141,800)

- 2017 Form: <https://www.irs.gov/pub/irs-pdf/i706.pdf>

2018: Estate tax with \$11,180,000 exception, indexed for inflation (\$4,417,800)

- 2018 Form: <https://www.irs.gov/pub/irs-pdf/f706.pdf>

2019 and after (until Dec 31, 2025): Estate tax with \$11,400,000 exception, indexed for inflation (\$4,505,800)

- 2019 form: <https://www.irs.gov/pub/irs-pdf/f706.pdf>
 - Estate tax with \$11,400,000 exception, index for inflation (\$4,505,800)

- 2020 form: not yet available
 - Estate tax with \$11,580,000 exemption indexed for inflation (\$4,577,800)
- 2021 form: not yet available
 - Estate tax with \$11,700,000 exemption indexed for inflation (\$4,625,800)
- 2022 form: not yet available
 - Estate tax with \$12,060,000 exemption indexed for inflation (\$4,769,800)

Inheritance Tax

There is no Federal inheritance tax

Estate Tax Exemption by Year:

| Year | \$ Exemption | \$ Credit Equivalent (for 1977-2012, at 2012 rates, at present year rates for 2013/2014) |
|-----------|--------------|--|
| 1980 | \$161,563 | \$42,500 |
| 1981 | \$175,625 | \$47,000 |
| 1982 | \$225,000 | \$62,800 |
| 1983 | \$275,000 | \$79,300 |
| 1984 | \$325,000 | \$96,300 |
| 1985 | \$400,000 | \$121,800 |
| 1986 | \$500,000 | \$155,800 |
| 1987-1997 | \$600,000 | \$190,800 |
| 1998 | \$625,000 | \$199,550 |
| 1999 | \$650,000 | \$208,300 |
| 2000-2001 | \$675,000 | \$217,050 |
| 2002-2010 | \$1,000,000 | \$330,800 |
| 2011 | \$5,000,000 | \$1,730,800 |
| 2012 | \$5,120,000 | \$1,772,800 |
| 2013 | \$5,250,000 | \$2,045,800 |
| 2014 | \$5,340,000 | \$2,081,800 |
| 2015 | \$5,430,000 | \$2,117,800 |
| 2016 | \$5,450,000 | \$2,125,800 |
| 2017 | \$5,490,000 | \$2,141,800 |
| 2018 | \$11,180,000 | \$4,417,800 |
| 2019 | \$11,400,000 | \$4,505,800 |
| 2020 | \$11,580,000 | \$4,577,800 |
| 2021 | \$11,700,000 | \$4,625,800 |
| 2022 | \$12,060,000 | \$4,769,800 |
| 2023+ | Indexed | Indexed |

Note: The TCJA will sunset on Dec 31, 2025. At that point the estate will revert to the 2017 value (Indexed).

Expected State Estate Tax Due for Tentative Taxable Estate Amounts in 2022

| \$ Estate value | 2022 Tax |
|-----------------|-------------|
| \$3,000,000 | \$0 |
| \$5,000,000 | \$0 |
| \$6,000,000 | \$0 |
| \$7,000,000 | \$0 |
| \$10,000,000 | \$0 |
| \$20,000,000 | \$3,176,000 |

2022 tax table (no change from 2016):

| Lower | Upper | Base Tax | Rate |
|-------------|-------------|-----------|------|
| \$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 | Unlimited | \$345,800 | 40% |

Credit for State Death Taxes

The 2012 Act extended the deduction for state estate taxes permanently. An end to the extension would have led to the reinstatement of state estate taxes for those structured as 'pick-up' states.

Portability

The American Taxpayer Relief Act makes portability permanent between spouses.

Rule: any unused exclusion from one spouse may be used by the surviving spouse.

Federal Gift Tax

ATRA 2012 provides a 40% tax rate and a unified estate and gift tax exemption of \$5 million (adjusted for inflation) for gifts made after 2012.

Alabama

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Alabama

Sources:

- [AL Statute §40-15-2s](#)

Alaska

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Alaska

Sources:

- [AK § 43.31.011](#)

Arizona

As of June 2022

Estate Tax

2013 and after: Will not return unless Arizona Legislature reinstates

*Arizona's estate tax will not return unless the Arizona Legislature reinstates the estate tax via legislation.

Inheritance Tax

There is no inheritance tax in Arizona

Sources:

- [Arizona Chapter 262, § 3](#)

Arkansas

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Arkansas

Sources:

- <https://www.dfa.arkansas.gov/income-tax/fiduciary-and-estate-income-tax-forms/>

California

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in California

Sources:

- https://www.sco.ca.gov/ardtax_estate_tax.html

Colorado

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Colorado

Sources:

- <http://www.colorado.gov/cs/Satellite/Revenue/REVX/1184834146045>
- <https://www.colorado.gov/pacific/sites/default/files/Estate1.pdf>

Connecticut

As of June 2022

Estate Tax

2021: https://portal.ct.gov/-/media/DRS/Forms/2021/Gift-Tax/CT-706-709-Fillable_0621.pdf

- Booklet/instructions:
https://portal.ct.gov/-/media/DRS/Forms/2021/Gift-Tax/CT-706-709-Booklet_0621.pdf

2021: Will continue to have 'de-coupled' estate tax, with the exemption amount being \$2.6 million for 2018. The exemption will gradually increase until it is equal to the federal exemption beginning in 2023.

Exemption:

| Year | 2018 | 2019 | 2020 | 2021 | 2022 | 2023+ |
|---------------------|------|------|------|------|------|---------|
| Amount (\$ million) | 2.6 | 3.6 | 5.1 | 7.1 | 9.1 | FEDERAL |

Estate Tax Table for Estates of Decedents Dying During Calendar Year 2018

| If the Amount of Connecticut Taxable Estate Is: | The Amount of the Estate Tax Is: |
|---|---|
| Not over \$2,600,000 | None |
| Over \$2,600,000 but not over \$3,600,000 | 7.2% of the excess over \$2,600,000 |
| Over \$3,600,000 but not over \$4,100,000 | \$72,000 plus 7.8% of the excess over \$3,600,000 |
| Over \$4,100,000 but not over \$5,100,000 | \$111,000 plus 8.4% of the excess over \$4,100,000 |
| Over \$5,100,000 but not over \$6,100,000 | \$195,000 plus 10% of the excess over \$5,100,000 |
| Over \$6,100,000 but not over \$7,100,000 | \$295,000 plus 10.4% of the excess over \$6,100,000 |
| Over \$7,100,000 but not over \$8,100,000 | \$399,000 plus 10.8% of the excess over \$7,100,000 |
| Over \$8,100,000 but not over \$9,100,000 | \$507,000 plus 11.2% of the excess over \$8,100,000 |
| Over \$9,100,000 but not over \$10,100,000 | \$619,000 plus 11.6% of the excess over \$9,100,000 |
| Over \$10,100,000 | \$735,000 plus 12% of the excess over \$10,100,000 |

Source: Estate tax table from 2018 CT form 706 Instructions – page 3

Estate and Gift Tax after Dec 31 2018:

| 2019 | |
|--|---|
| Bracket | Amount |
| but not over \$3,600,000 | \$0 |
| Over \$3,600,000 but not over \$4,100,000 | 7.8% of the excess over \$3,600,000 |
| Over \$4,100,000 but not over \$5,100,000 | \$39,000 plus 8.4% of the excess over \$4,100,000 |
| Over \$5,100,000 but not over \$6,100,000 | \$123,000 plus 10% of the excess over \$5,100,000 |
| Over \$6,100,000 but not over \$7,100,000 | \$223,000 plus 10.4% of the excess over \$6,100,000 |
| Over \$7,100,000 but not over \$8,100,000 | \$327,000 plus 10.8% of the excess over \$7,100,000 |
| Over \$8,100,000 but not over \$9,100,000 | \$435,000 plus 11.2% of the excess over \$8,100,000 |
| Over \$9,100,000 but not over \$10,100,000 | \$547,000 plus 11.6% of the excess over \$9,100,000 |
| Over \$10,100,000 | \$663,000 plus 12% of the excess over \$10,100,000 |

| 2020 | |
|---|--|
| Bracket | Amount |
| Not over \$5,100,000 | \$0 |
| Over \$5,100,000 but not over \$6,100,000 | 10% of the excess over \$5,100,000 |
| Over \$6,100,000 but not over \$7,100,000 | \$100,000 plus 10.4% of the excess over \$6,100,000 |
| Over \$7,100,000 but not over \$8,100,000 | \$204,000 plus 10.8% of the excess over \$7,100,000 |
| Over \$8,100,000 but not over \$9,100,000 | \$312,000 plus 11.2% of the excess over \$8,100,000 |
| Over \$9,100,000 but not over \$10,100,000 | \$424,000 plus 11.6% of the excess over \$9,100,000 |
| Over \$10,100,000 | \$540,000 plus 12% of the excess over \$10,100,000 |

| 2021 | |
|---|--|
| Bracket | Amount |
| Not over \$7,100,000 | \$0 |
| Over \$7,100,000 but not over \$8,100,000 | 10.8% of the excess over \$7,100,000 |
| Over \$8,100,000 but not over \$9,100,000 | \$108,000 plus 11.2% of the excess over \$8,100,000 |
| Over \$9,100,000 but not over \$10,100,000 | \$220,000 plus 11.6% of the excess over \$9,100,000 |
| Over \$10,100,000 | \$336,000 plus 12% of the excess over \$10,100,000 |

| 2022 | |
|---|---|
| Bracket | Amount |
| Not over \$9,100,000 | \$0 |
| Over \$9,100,000 but not over \$10,100,000 | 11.6% of the excess over \$9,100,000 |
| Over \$10,100,000 | \$116,000 plus 12% of the excess over \$10,100,000 |

As of Jan 1, 2019, the Estate Tax is capped at \$15,000,000.

As of 2016, Connecticut also has removed the \$12,500 probate cap on estates > \$4.754 million. This is retroactive to Jan 1, 2015. This was not previously supported in Digital Planning by InvestCloud

Inheritance Tax:

There is no inheritance tax in Connecticut. This tax previously called the 'succession tax' was eliminated for decedents dying on or after January 1, 2005.

Sources:

- <https://www.cga.ct.gov/2018/ACT/pa/2018PA-00081-R00SB-00543-PA.htm>

Delaware

As of June 2022

Estate Tax

July 1, 2009 through June 30, 2013: DE had an estate tax in 2012 to be completed with the following form - http://revenue.delaware.gov/services/current_pit/TY11_900r.pdf. Note: for 2012, the form should stay the same, but the applicable credit will be changed from \$5.0M to \$5.12M, the 2012 form has not yet been released.

Post- June 30, 2013: Initially, the DE estate tax was 're-coupled' with the Federal estate tax, meaning that there would have been no estate tax. As of March 28, 2013, Delaware eliminated the provision that caused the above change. Therefore, Delaware should again be de-coupled from Federal estate tax. This means that there will be a state estate tax again and that the exemption will be the same as the Federal exemption and tied to inflation.

2017 Form 900-R: https://revenue.delaware.gov/services/current_pit/TY17_900nre.pdf

Important change – the calculation to determine the adjusted taxable estate for Delaware purposes no longer deducts \$60,000 in addition to the applicable exclusion.

DE Estate tax exemption amounts :

| Year | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------|------|------|------|------|------|---------------|
| Amount (\$ million) | 5.25 | 5.34 | 5.43 | 5.45 | 5.49 | No Estate Tax |

As of Jan 1, 2018, no estate tax is imposed: <http://delcode.delaware.gov/sessionlaws/ga149/chp052.shtml>

Inheritance Tax

There is no inheritance tax in Delaware.

Sources:

- <http://delcode.delaware.gov/title30/c015/index.shtml>
- https://revenue.delaware.gov/services/current_pit/TY17_900nre.pdf

District of Columbia

As of June 2022

Estate Tax

2014-2017:

DC has an estate tax in 2014 and following years, and the exemption is still the same. All other information is also the same for DC, including the estate tax brackets.

2017 and after:

Estate Tax Instructions Booklet and Computation Worksheets

<https://otr.cfo.dc.gov/publication/d-76-estate-tax-instructions-booklet-and-computation-worksheets>

2018 and after:

Estate Tax Instructions Booklet and Computation Worksheets

<https://otr.cfo.dc.gov/publication/d-76-estate-tax-instructions-booklet-and-computation-worksheets>

DC Exemption amounts by year:

| Year | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022+ |
|---------------------|------|------|------|------|-----------|-----------|-----------|---------|
| Amount (\$ million) | 1.0 | 1.0 | 2.0 | 5.6 | 5,681,760 | 5,762,400 | 4,000,000 | Indexed |

As of 2021, D.C. Estate Tax is calculated based on a graduated tax rate with 6 brackets above the D.C. exemption amount, as follows:

| Column A | Column B | Column C | Column D |
|--------------|--------------|------------------------|---|
| Over | But not Over | Tax Amount on Column C | Rate of tax on excess over amount in column A |
| \$4,000,000 | 6,000,000 | \$0 | 12.0% |
| \$6,000,000 | \$7,000,000 | \$240,000 | 12.8% |
| \$7,000,000 | \$8,000,000 | \$368,000 | 13.6% |
| \$8,000,000 | \$9,000,000 | \$504,000 | 14.4% |
| \$9,000,000 | \$10,000,000 | \$648,000 | 15.2% |
| \$10,000,000 | And above | \$800,000 | 16.0% |

Inheritance Tax

There is no inheritance tax in DC for decedents after April 1, 1987.

Sources:

- https://lms.dccouncil.us/downloads/LIMS/33645/Signed_Act/B21-0158-SignedAct.pdf

Florida

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Florida.

Sources:

- <http://www.flsenate.gov/Laws/Statutes/2012/198.02>

Georgia

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Georgia.

Sources:

- <https://dor.georgia.gov/estate-tax-faq>

Hawaii

As of June 2022

Estate Tax

2013 and after: Hawaii has an estate tax, and the exemption amount is the same as the Federal exemption amount. http://www.capitol.hawaii.gov/session2012/bills/HB2328_CD1_.pdf (pg 12).

Exemption:

| Year | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022+ |
|---------------------|------|------|------|------|------|------|------|---------|
| Amount (\$ million) | 5.43 | 5.45 | 5.49 | 5.49 | 5.49 | 5.49 | 5.49 | Indexed |

Table: Expected State Estate Tax due in 2018 for various taxable estate amounts. The following figures are based on the calculation methods detailed on the following page

| Taxable Estate | 2021 expected tax |
|----------------|-------------------|
| \$5,000,000 | \$0 |
| \$7,500,000 | \$211,200 |
| \$10,000,000 | \$531,400 |
| \$15,000,000 | \$1,308,070 |

For decedents dying after April 30, 2010, the 2009 Federal form 706 must be filed with the M-6 Hawaii estate tax form. However, this does not affect the calculation as the only amount from the 2009 Federal form used is line 3a –the tentative taxable estate.

Portability

Hawaii has portability of an unused spousal exemption. This is not supported on a state basis in Digital Planning by InvestCloud.

Calculation

PART 1 - ESTATE TAX COMPUTATION

| Schedule A Resident Decedent's Estate | | | |
|---------------------------------------|--|----|--|
| 1. | Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706)..... | 1 | |
| 2. | Amount of the federal gross estate from federal Form 706, Part 2, line 1. If the amount of the federal gross estate is zero, enter zero here and on Schedule D, line 1..... | 2 | |
| 3. | Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000..... | 3 | |
| 4. | Hawaii Taxable Estate Amount: Amount of the federal taxable estate from federal Form 706, Part 2, line 3a..... ‡ | 4 | |
| 5. | Basic Exclusion Amount..... | 5 | |
| 6. | Adjusted federal taxable gifts from federal Form 706, Part 2, line 4..... | 6 | |
| 7. | Adjusted Exclusion Amount: Line 5 minus line 6. (If zero or less, enter zero)..... | 7 | |
| 8. | Enter the Hawaii deceased spousal unused exclusion amount, if applicable. Otherwise enter zero. If the decedent was a surviving spouse and entitled to claim the deceased spousal unused exclusion for Hawaii Estate Tax purposes, see Instructions and check here..... ‡ Enter name, tax identification number, and date of death of spouse whose exclusion amount is claimed as portable here: | 8 | |
| 9. | Adjusted Applicable Exclusion Amount: Add lines 7 and 8..... | 9 | |
| 10. | Hawaii Net Taxable Estate: Line 4 minus line 9..... | 10 | |
| 11. | Tentative Hawaii Estate Tax: Use the Tax Rate Schedule on page 6 instructions to compute the tax. If line 10 is zero or less, enter zero here and on Schedule D, line 1 (Continue to line 12 on page 2)..... ‡ | 11 | |

Hawaii estate tax form M-6 for 2020

Tax Rate Schedule as of January 1, 2020

| If the amount on Schedule A, line 10, Schedule B, line 12 or Schedule C, line 12 is: | | | | | | |
|--|--------------|---------------------------------|------|-------|----------------|-------------|
| Over | But not over | the tax is: | | | | |
| \$ 0 | \$1,000,000 | 10.0% of the net taxable estate | | | | |
| 1,000,000 | 2,000,000 | \$100,000 | plus | 11.0% | of amount over | \$1,000,000 |
| 2,000,000 | 3,000,000 | 210,000 | plus | 12.0% | of amount over | 2,000,000 |
| 3,000,000 | 4,000,000 | 330,000 | plus | 13.0% | of amount over | 3,000,000 |
| 4,000,000 | 5,000,000 | 460,000 | plus | 14.0% | of amount over | 4,000,000 |
| 5,000,000 | 10,000,000 | 600,000 | plus | 15.7% | of amount over | 5,000,000 |
| 10,000,000 | ----- | 1,385,000 | plus | 20% | of amount over | 10,000,000 |

Hawaii Tax Rate Schedule

Inheritance Tax

There is no inheritance tax in Hawaii.

Sources:

- [Estate Tax form \(2018\)](#)
- [Instructions \(2018\)](#)
- [List of forms](#)

Idaho

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Idaho

Sources:

- <http://tax.idaho.gov/i-1101.cfm>

Illinois

As of June 2022

Estate Tax

2013 and after: Exemption increased to \$4 million, state is de-coupled from Federal tax.

IL exemption by year :

| Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---------------------|------|------|------|------|------|------|------|------|------|
| Amount (\$ million) | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |

Inheritance Tax

There is no inheritance tax in Illinois.

Estate Tax Calculation

Tax calculator:

<http://illinoisattorneygeneral.gov/publications/calculator/2013calc/calculator2013.html>

Digital Planning by InvestCloud supports this iterative calculation.

Manual Calculation

The Illinois estate tax is an iterative calculation that generally goes through about 10 trials. For a \$10,000,000 estate, the following steps are taken to yield a \$926,923 liability:

1. Take taxable estate (\$10,000,000) and subtract \$60,000 adjustment = \$9,940,000
2. Use the above tax credit table to find the liability of \$1,067,600
3. Subtract the liability from the taxable estate and re-calculate the tax based on this value (i.e., \$10,000,000-\$1,067,600 = \$8,932,400 new taxable estate)
4. Subtract the \$60,000 and find the tax on this value \$8,872,400 = \$906,666 new tax liability
5. Use this value in step three and continue to step four until the liability no longer changes

Expected State Estate Tax Due for Tentative Taxable Estate Amounts

| Taxable Estate | 2022 Expected Tax |
|----------------|-------------------|
| \$4,000,000 | \$0 |
| \$5,000,000 | \$285,714 |
| \$7,500,000 | \$622,340 |
| \$10,000,000 | \$926,923 |
| \$15,000,000 | \$1,609,310 |

| SCHEDULE A – Resident Decedent’s Estate (Instructions on page 5.) | |
|--|--------|
| 1. Tentative Taxable Estate from Federal Return (Line 3a, Form 706), or other form containing the same information | 1. \$ |
| 2. Illinois QTIP election (Additional amount in excess of Federal QTIP included in Line 2, Form 706, from this estate or from the previous QTIP election in the Spouse’s estate.) | 2. \$ |
| 3. Illinois Tentative Taxable Estate (Line 1 minus Line 2 if the QTIP is elected in this estate; or line 1 plus line 2 if the QTIP was previously elected in the Spouse’s estate.) | 3. \$ |
| 4. Adjusted taxable gifts (Line 4, Form 706, or any other form containing the same information.) | 4. \$ |
| 5. Illinois Tentative Taxable Estate plus adjusted taxable gifts (Add Line 3 and Line 4.) | 5. \$ |
| 6. Full amount computed for Illinois Estate Tax from website calculator before apportionment (Lines 3 & 5 from this Form 700 and applied to website calculator for interrelated calculation.) | 6. \$ |
| 7. Gross value for Federal Estate Tax purposes of decedent’s estate having taxable situs in Illinois | 7. \$ |
| 8. Gross value of decedent’s estate for Federal Estate Tax purposes wherever located | 8. \$ |
| 9. Percent of estate having taxable situs in Illinois (Line 7 divided by Line 8.) | 9. % |
| 10. Amount of tax attributable to Illinois (Line 6 multiplied by Line 9. Also enter on Line 1 in Recapitulation.) | 10. \$ |

Schedule A from the Illinois Form 700

Sources:

- [Form 700](#)
- [2014 Instructions](#)
- [IL forms](#)

Indiana

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

2013 and after: As of May 2013 and retroactive to the beginning of the year 2013 and all following years, the Indiana inheritance tax has been fully repealed.

Sources:

- <http://www.in.gov/dor/3807.htm>

Iowa

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

IA has an inheritance tax to be completed with the form in this link:

<https://tax.iowa.gov/sites/default/files/idr/forms1/IA706%2860008%29.pdf>

Instructions: <https://tax.iowa.gov/sites/default/files/2020-11/IA706Instructions%2860066%29.pdf>

Rate schedule: <https://tax.iowa.gov/sites/default/files/2020-12/RateSch%2860061%29.pdf>

Expected Inheritance Tax Due for a \$1,000,000 estate

| \$ to spouse, child, parent, etc. | \$ to for-profit corporation | \$ to sibling | \$ to cousin | Tax |
|-----------------------------------|------------------------------|---------------|--------------|-----------|
| \$1,000,000 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$1,000,000 | \$0 | \$0 | \$150,000 |
| \$0 | \$0 | \$1,000,000 | \$0 | \$96,375 |
| \$0 | \$500,000 | \$0 | \$500,000 | \$146,000 |
| \$0 | \$0 | \$0 | \$1,000,000 | \$146,000 |
| \$0 | \$500,000 | \$500,000 | \$0 | \$121,375 |
| \$0 | \$0 | \$500,000 | \$500,000 | \$117,375 |

Pursuant to Iowa Code section 450.10 the tax rate schedule is as follows:

- If the net estate of the decedent is less than \$25,000, the tax is zero.
- Effective for deaths on or after January 1, 1988, the surviving spouse's share is not subject to tax.
- For deaths on or after July 1, 1997, no tax is due on the following shares: Parents, grandparents, great-grandparents, children, stepchildren*, grandchildren, great-grandchildren, and other lineal ascendants and lineal descendants.

* Effective for estates of decedents dying on or after July 1, 2003: A stepchild is the child of a person who was married to the decedent at the time of the decedent's death, or the child of a person to whom the decedent was married, which person died during the marriage to the decedent.

| <p align="center">SCHEDULE B</p> <p>Brother, sister (including half-brother, half-sister), son-in-law, and daughter-in-law. There is NO exemption.</p> <p>IF THE SHARE IS:</p> <p align="center">Not over \$12,500: Tax is 5% of the share.</p> <table border="0"> <thead> <tr> <th>Over</th> <th>But Not Over</th> <th>Tax is</th> <th>Of Excess Over</th> </tr> </thead> <tbody> <tr> <td>\$12,500</td> <td>\$ 25,000</td> <td>\$ 625 + 6%</td> <td>\$ 12,500</td> </tr> <tr> <td>25,000</td> <td>75,000</td> <td>1,375 + 7%</td> <td>25,000</td> </tr> <tr> <td>75,000</td> <td>100,000</td> <td>4,875 + 8%</td> <td>75,000</td> </tr> <tr> <td>100,000</td> <td>150,000</td> <td>6,875 + 9%</td> <td>100,000</td> </tr> <tr> <td>150,000</td> <td>and up</td> <td>11,375 +10%</td> <td>150,000</td> </tr> </tbody> </table> | Over | But Not Over | Tax is | Of Excess Over | \$12,500 | \$ 25,000 | \$ 625 + 6% | \$ 12,500 | 25,000 | 75,000 | 1,375 + 7% | 25,000 | 75,000 | 100,000 | 4,875 + 8% | 75,000 | 100,000 | 150,000 | 6,875 + 9% | 100,000 | 150,000 | and up | 11,375 +10% | 150,000 | <p align="center">SCHEDULE C</p> <p>Uncle, aunt, niece, nephew, foster child, cousin, brother-in-law, sister-in-law, step-grandchild, and all other individual persons. There is NO exemption.</p> <p>IF THE SHARE IS:</p> <p align="center">Not over \$50,000: Tax is 10% of the share.</p> <table border="0"> <thead> <tr> <th>Over</th> <th>But Not Over</th> <th>Tax is</th> <th>Of Excess Over</th> </tr> </thead> <tbody> <tr> <td>\$ 50,000</td> <td>\$100,000</td> <td>\$ 5,000 + 12%</td> <td>\$ 50,000</td> </tr> <tr> <td>100,000</td> <td>and up</td> <td>11,000 + 15%</td> <td>100,000</td> </tr> </tbody> </table> | Over | But Not Over | Tax is | Of Excess Over | \$ 50,000 | \$100,000 | \$ 5,000 + 12% | \$ 50,000 | 100,000 | and up | 11,000 + 15% | 100,000 |
|--|--|----------------|----------------|----------------|----------|-----------|-------------|-----------|--------|--------|------------|--------|--------|---------|------------|--------|---------|---------|------------|---------|---------|--------|-------------|---------|---|------|--------------|--------|----------------|-----------|-----------|----------------|-----------|---------|--------|--------------|---------|
| Over | But Not Over | Tax is | Of Excess Over | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$12,500 | \$ 25,000 | \$ 625 + 6% | \$ 12,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25,000 | 75,000 | 1,375 + 7% | 25,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 75,000 | 100,000 | 4,875 + 8% | 75,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 100,000 | 150,000 | 6,875 + 9% | 100,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 150,000 | and up | 11,375 +10% | 150,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Over | But Not Over | Tax is | Of Excess Over | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$ 50,000 | \$100,000 | \$ 5,000 + 12% | \$ 50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 100,000 | and up | 11,000 + 15% | 100,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p align="center">SCHEDULE D</p> <p>A firm, corporation, or society organized for profit, including an organization failing to qualify as a charitable, educational, or religious organization, to include social and fraternal organizations that do not qualify under IRC 170(c) and 2055.</p> <p>15% of the amount.</p> | <p align="center">SCHEDULE E</p> <p>A charitable, educational, or religious organization, organized under the law of a foreign country, and bequests for religious services in excess of \$500.00.</p> <p>10% of the amount.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p align="center">SCHEDULE F</p> <p>Unknown heirs, as distinguished from beneficiaries who are not presently ascertainable, due to contingent events.</p> <p>5% of the amount.</p> | <p align="center">SCHEDULE G</p> <p>A charitable, religious, educational, and veterans organization as defined in sections 170(c) and 2055 of the Internal Revenue Code. Public libraries, public art galleries, hospitals, humane societies, municipal corporations, and bequests for care of cemetery lots, within the state of Iowa. Bequests for religious services not in excess of \$500.00.</p> <p>Entirely Exempt: No Tax</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

The Iowa Inheritance Tax Rate Schedule – no change for 2020

Sources:

- [State of Iowa](#)
- [More info](#)
- [Estate tax information](#)

Kansas

As of June 2022

Estate Tax

2013 and after: No Estate Tax, per legislative sources below.

Inheritance Tax

There is no inheritance tax in Kansas.

Sources:

- [SB365, Chapter 199 of the 2006 Session laws](#)
- <http://www.ksrevenue.org/taxnotices/notice10-07.pdf>
- <http://www.ksrevenue.org/perstaxtypesestate.html>

Kentucky

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

KY has an inheritance tax; the packet of forms and instructions is here:

<https://revenue.ky.gov/Documents/92F101714.pdf>

Information from Kentucky Inheritance tax return regarding nonresidents.

II. EXEMPTIONS FOR BENEFICIARIES OF A NONRESIDENT DECEDENT

The exemption for a beneficiary of a nonresident decedent's estate is prorated based on the exemption of a resident decedent and is in proportion to the net value of the property subject to tax in Kentucky before federal estate taxes to the total property transferred by the decedent.

Example of Using Tax Table for Nonresident Decedents

An individual died a resident of Florida on July 10, 2010. The net value of the property subject to tax in Kentucky before federal estate taxes is \$75,000. The Kentucky net estate is 20 percent of the total net estate in and out of Kentucky. The property subject to tax in Kentucky was devised to the decedent's niece. The niece's exemption subject to proration is limited to \$1,000. The prorated exemption for the niece is \$200 (\$1,000 x 20%). The tax is calculated as follows:

| | | | | | | | |
|----------|---------|---|---------|---|-----|-----|---------|
| \$10,000 | – \$200 | = | \$9,800 | x | 4% | = | \$ 392 |
| \$10,000 | | | | x | 5% | = | \$ 500 |
| \$10,000 | | | | x | 6% | = | \$ 600 |
| \$15,000 | | | | x | 8% | = | \$1,200 |
| \$15,000 | | | | x | 10% | = | \$1,500 |
| \$15,000 | | | | x | 12% | = | \$1,800 |
| \$75,000 | | | | | | Tax | \$5,992 |

All Kentucky Screenshots from the Kentucky Inheritance and Estate tax Forms and Instructions Packet

Expected inheritance tax for \$1,000,000 bequeathed to different individuals

| \$ to Class A | \$ to Class B | \$ to Class C | Expected Tax |
|---------------|---------------|---------------|--------------|
| \$1,000,000 | \$0 | \$0 | \$0 |
| \$0 | \$1,000,000 | \$0 | \$150,960 |
| \$0 | \$0 | \$1,000,000 | \$156,670 |
| \$500,000 | \$500,000 | \$0 | \$70,960 |
| \$500,000 | \$0 | \$500,000 | \$76,670 |
| \$0 | \$500,000 | \$500,000 | \$147,630 |

Kentucky Inheritance tax tables

INHERITANCE TAX TABLE
FOR ESTATES OF DECEDENTS WHO WERE RESIDENTS OF KENTUCKY
(APPLICABLE FOR DATES OF DEATH ON OR AFTER JULY 1, 1998)

| CLASS A—The following list of beneficiaries are exempt from paying inheritance tax. | | | | | | | | | | |
|--|-------------------|-----------------------|--------------------------------|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------------|---------------------------------------|
| (1) Surviving spouse, parent (2) Child (adult or infant) child by blood, stepchild, child adopted during infancy, or a child adopted during adulthood who was reared by decedent during infancy (3) Grandchild issue of child by blood, stepchild, child adopted during infancy, or of a child adopted during adulthood who was reared by decedent during infancy (4) Brother, sister (whole or half) | | | | | | | | | | |
| DISTRIBUTIVE SHARE BRACKETS | | | | | | | | | | |
| CLASSIFICATION OF BENEFICIARY | \$500 or less | \$500- \$1,000 | \$1,000- \$10,000 | \$10,000- \$20,000 | \$20,000- \$30,000 | \$30,000- \$45,000 | \$45,000- \$60,000 | \$60,000- \$100,000 | \$100,000- \$200,000 | \$200,000- and over |
| CLASS B *Nephew, niece, half-nephew, half-niece, daughter-in-law, son-in-law, aunt, uncle, or great-grandchild who is grandchild of child by blood, stepchild or child adopted during infancy. | 0 | 0 | 4% of Amt. over \$1,000 | \$360 + 5% of Amt. over \$10,000 | \$860 + 6% of Amt. over \$20,000 | \$1,460 + 8% of Amt. over \$30,000 | \$2,660 + 10% of Amt. over \$45,000 | \$4,160 + 12% of Amt. over \$60,000 | \$8,960 + 14% of Amt. over \$100,000 | \$22,960 + 16% of Amt. over \$200,000 |
| | Exemption \$1,000 | | | | | | | | | |
| CLASS C All persons not included in Classes A or B and educational, religious, or other institutions, societies or associations, or public institutions not exempted by KRS 140.060 | 0 | 6% of Amt. over \$500 | \$30 + 6% of Amt. over \$1,000 | \$570 + 8% of Amt. over \$10,000 | \$1,370 + 10% of Amt. over \$20,000 | \$2,370 + 12% of Amt. over \$30,000 | \$4,170 + 14% of Amt. over \$45,000 | \$6,270 + 16% of Amt. over \$60,000 | \$12,670 + 16% of Amt. over \$100,000 | \$28,670 + 16% of Amt. over \$200,000 |
| | Exemption \$500 | | | | | | | | | |

* Nephews and nieces by marriage and great nephews and nieces are Class C beneficiaries.

INHERITANCE TAX TABLE
FOR ESTATES OF DECEDENTS WHO WERE NONRESIDENTS OF KENTUCKY
(APPLICABLE FOR DATES OF DEATH ON OR AFTER JULY 1, 1998)

| CLASS A—The following list of beneficiaries are exempt from paying inheritance tax. | | | | |
|--|-----------------------------|--|---|--|
| (1) Surviving spouse, parent (2) Child (adult or infant) child by blood, stepchild, child adopted during infancy, or a child adopted during adulthood who was reared by decedent during infancy (3) Grandchild issue of child by blood, stepchild, child adopted during infancy, or of a child adopted during adulthood who was reared by decedent during infancy (4) Brother, sister (whole or half) | | | | |
| Classification of Beneficiary | Exemption (To Be Prorated)* | Beneficiary's Taxable Share | Graduated Tax Rate | Tax Due |
| CLASS B **Nephew, niece, half-nephew, half-niece, daughter-in-law, son-in-law, aunt, uncle, or great-grandchild who is grandchild of child by blood, stepchild or child adopted during infancy. | \$1,000 | *\$10,000 less prorated exemption next \$ 10,000 next \$ 10,000 next \$ 15,000 next \$ 15,000 next \$ 40,000 next \$100,000 next \$300,000 Balance | 4% 5% 6% 8% 10% 12% 14% 16% 16% | as computed \$ 500 \$ 600 \$ 1,200 \$ 1,500 \$ 4,800 \$14,000 \$48,000 as computed |
| CLASS C All persons not included in Classes A or B and educational, religious or other institutions, societies or associations, or public institutions not exempted by KRS 140.060. | \$ 500 | *\$10,000 less prorated exemption next \$ 10,000 next \$ 10,000 next \$ 15,000 next \$ 15,000 next \$ 40,000 Balance | 6% 8% 10% 12% 14% 16% 16% | as computed \$ 800 \$ 1,000 \$ 1,800 \$ 2,100 \$ 6,400 as computed |

Sources:

- [KY guide to estate/inheritance tax](#)

Louisiana

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Louisiana for deaths occurring after July 1, 2004

Sources:

- <http://www.revenue.louisiana.gov/sections/individual/estate.aspx>

Maine

As of June 2022

Estate Tax

For estates of decedent's dying on or after January 1, 2018, the Maine exclusion amount is \$5,600,000. For tax years beginning after 2018, the Maine exclusion amount will be adjusted for inflation. 36 M.R.S. §§ 4102(5) and 4119; LD 1655, PL 2017, c. 474, Part G.

Exemption:

| Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023+ |
|---------------------|------|------|------|------|------|------|------|------|------|---------|
| Amount (\$ million) | 2.0 | 2.0 | 5.45 | 5.49 | 5.6 | 5.7 | 5.8 | 5.87 | 6.01 | Indexed |

| Maine Estate (Form 706ME line 5) | Tax |
|----------------------------------|--|
| \$6,010,000 or less | \$0 |
| \$6,010,001 to \$9,010,000 | 8% of excess over \$6,010,000 |
| \$9,010,001 to \$12,010,000 | \$240,000 plus 10% of excess over \$9,010,000 |
| More than \$12,010,000 | \$540,000 plus 12% of excess over \$12,010,000 |

Inheritance Tax

There is no inheritance tax in Maine.

Expected State Estate Tax Due for Tentative Taxable Estate Amounts

| Taxable Estate | 2022 expected tax |
|----------------|-------------------|
| \$2,000,000 | \$0 |
| \$5,000,000 | \$0 |
| \$8,000,000 | \$159,200 |
| \$11,000,000 | \$439,000 |
| \$15,000,000 | \$898,800 |

Note: Maine does not recognize portability for the State Estate Tax.

Sources:

- Maine estate tax website: <https://www.maine.gov/revenue/incomeestate/estate/index.htm>
- 2020 Estate Tax Form instructions: https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/20_706ME_instructions.pdf

Maryland

As of June 2022

Estate Tax

2013: MD has an estate tax with an exemption of \$1 million, state is de-coupled from Federal tax.

2014 and after: Exemption is increased each year until 2020 when it is capped at \$5 million.

Exemption:

| Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020+ |
|---------------------|------|------|------|------|------|------|-------|
| Amount (\$ million) | 1.0 | 1.5 | 2.0 | 3.0 | 4.0 | 5.0 | 5.0 |

Inheritance Tax

The Maryland tax is levied at the beneficiary level, and not the estate or trust level. Any income undistributed by the fiduciary of an estate at the end of the year is taxable. Any property going to a child or other lineal descendant, spouse of a child or other lineal descendant, spouse, parent, grandparent, stepchild or stepparent, siblings, or a corporation having only these individuals as stockholders is exempt from taxation. Property passing to other individuals is taxed at 10%.

Expected 2017 State Estate Tax Due for Tentative Taxable Estate Amounts

| Total gross estate | \$ to spouse, child, parent, sibling, etc. | \$ to other | Inheritance Tax Paid | Estate Tax Paid | Total 'Death Taxes' Paid |
|--------------------|--|--------------|----------------------|-----------------|--------------------------|
| \$1,000,000 | \$1,000,000 | \$0 | \$0 | \$0 | \$0 |
| \$1,000,000 | \$0 | \$1,000,000 | \$100,000 | \$0 | \$100,000 |
| \$1,000,000 | \$500,000 | \$500,000 | \$50,000 | \$0 | \$50,000 |
| \$10,000,000 | \$10,000,000 | \$0 | \$0 | \$1,067,600 | \$1,067,600 |
| \$10,000,000 | \$0 | \$10,000,000 | \$836,827 | \$230,773 | \$1,067,600 |

*The calculation in this scenario assumes that \$5,000,000 is fully bequeathed to spouse/children and that Federal estate taxes are deducted from the amount that others will receive. This calculation would be the same for 2020 and beyond with an increased exemption.

COMPUTATION OF MARYLAND ESTATE TAX

for estates of decedents dying after December 31, 2014 and before January 1, 2016

| | |
|---|--------------|
| 1. Federal total gross estate (from line 1, federal Form 706) | \$10,000,000 |
| 2. Property for which a QTIP election was previously made on a form MET 1 filed for the estate of the decedent's pre-deceased spouse (to the extent not included in line 1) (from line 1 of Schedule C) | \$0 |
| 3. Augmented gross estate (add lines 1 and 2) | \$0 |
| 4. Federal total allowable deductions (from line 2, federal Form 706) | \$0 |
| 5. Maryland QTIP election this return (from line 1 of Schedule D) | \$0 |
| 6. Total deductions (add lines 4 and 5) | \$0 |
| 7. Maryland estate tax base (subtract line 6 from line 3). Do not enter less than zero | \$10,000,000 |
| 8. Subtract \$1,500,000 from line 7 and enter here (Do not enter less than zero) If line 8 is zero, skip lines 9 through 14 and enter zero on line 15 | \$8,500,000 |
| 9. Multiply line 8 by 16% (.16) | \$1,360,000 |

Tax computation from Maryland 2016 form MET1, page 2.

SCHEDULE B

Use this schedule and worksheet to complete line 10, of the Maryland estate tax return if the decedent died after December 31, 2014 and before January 1, 2016

| | |
|--|----------------|
| 1. Maryland estate tax base (from line 7 Section IV of the Maryland Estate Tax Return) | \$ 10,000,000 |
| 2. Less \$60,000 adjustment | \$ (60,000.00) |
| 3. Adjusted taxable estate (subtract line 2 from line 1) | \$ 9,940,000 |

Complete lines 4-13 using table A from the Federal Form 706 Instructions and table B below to determine the allowable maximum credit for state death taxes for purpose of the Maryland estate tax.

Table B – Computation of Maximum Credit for State Death Taxes

| (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) |
|--|--|---------------------------------------|--|--|--|---------------------------------------|---|
| 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 |

| | |
|--|---------------|
| 4. Enter line 7, Section IV from the Maryland estate tax return | \$ 10,000,000 |
| 5. Enter line 4 from the federal Form 706, adjusted taxable gifts | \$ 0 |
| 6. Add lines 4 and 5 | \$ 10,000,000 |
| 7. Tentative federal tax on the amount on line 6 using Table A from the Federal Form 706 instructions | \$ 3,945,800 |
| 8. Total gift tax payable, from line 7 of the federal Form 706 | \$ 0 |
| 9. Gross federal estate tax - subtract line 8 from line 7 | \$ 3,945,800 |
| 10. Allowable unified credit of \$545,800 reduced by any adjustments reported on line 10 of the federal Form 706. Do not use Unified Credit from federal Form 706.. . . . | \$ 545,800 |
| 11. Subtract line 10 from line 9 (do not enter less than zero) If line 11 is zero, STOP here and enter zero on line 10 of the Maryland estate tax return. Otherwise, continue to line 12 of Schedule B. | \$ 3,400,000 |
| 12. Maximum credit for state death taxes. Calculate the credit using Table B above and the Adjusted Taxable Estate on line 3 of Schedule B and enter here. | \$ 1,067,600 |
| 13. Enter the lesser of line 11 or 12. This is the allowable maximum credit for state death taxes. Enter on line 10 of the Maryland Estate Tax Return | \$ 1,067,600 |

Schedule B from form MET-1, page 6 and 7

| | | | | |
|-------------------|---|--|-------------|--|
| SECTION IV | COMPLETE AND ATTACH MARYLAND SCHEDULE B FOR LINE 10 | | | |
| | 10. Allowable maximum credit for state death taxes (from line 13 of Schedule B) | | \$1,067,600 | |
| | IF LINE 10 IS ZERO, OR IF ALL PROPERTY WITHIN THE AUGMENTED GROSS ESTATE HAS A MARYLAND TAX SITUS, SKIP TO LINE 13 | | | |
| | 11. Percentage of Maryland estate to augmented gross estate (Schedule A, line 27) | | 0 % | |
| | 12. Maryland apportioned credit (line 11 times line 10) | | \$0 | |
| | 13. Gross Maryland estate tax liability (enter the lesser of lines 9, 10 and 12, whichever is applicable) | | \$1,067,600 | |
| | 14. a. Maryland inheritance tax paid | | | |
| | b. Death tax paid to another state on assets also included in the Maryland estate | | | |
| | c. Total (add lines 14a and 14b) | | | |
| | 15. Net Maryland estate tax (line 13 minus line 14c) | | | |

Sources:

- [Maryland website with information and forms](#)
- [Form](#)

Massachusetts

As of June 2022

Estate Tax

2013 and after: MA has an estate tax with an exemption of \$1 million, state is de-coupled from Federal tax for deaths after January 1, 2003.

Exemption:

| Year | 2013 | 2014 | 2015 | 2016 | 2017 | 2018+ |
|---------------------|------|------|------|------|------|-------|
| Amount (\$ million) | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |

Inheritance Tax

There is no inheritance tax in Massachusetts.

Part 1. Tentative Massachusetts Estate Tax

- 1 Total gross estate. Enter the amount from the July 1999 revision of U.S. Form 706, page 1, line 1. ▶ 1
- 2 Credit for state death taxes. Enter the amount from the July 1999 revision of U.S. Form 706, page 1, line 15. If this return is for the estate of a Massachusetts resident decedent who did not own real estate and/or tangible personal property in another state, omit Parts 2 and 3 and enter this amount in Part 4, line 1. If this return is for the estate of a Massachusetts resident decedent who owned real estate and/or tangible personal property in other states, complete Parts 2 and 4 and omit Part 3. If this return is for the estate of a nonresident decedent with Massachusetts property, omit Part 2 and complete Parts 3 and 4. ▶ 2

Part 2. Computation of Tax for Estate of Massachusetts Resident Decedent with Property in Another State

- 1 Total gross estate, wherever situated. Enter the amount from Part 1, line 1. ▶ 1
- 2 Credit for state death taxes. Enter the amount from Part 1, line 2. ▶ 2
- 3 Estate or inheritance taxes actually paid to other states. ▶ 3
- 4 Gross value of real estate and tangible personal property in other states. Attach schedule. ▶ 4
- 5 Percentage of estate in other states. Divide line 4 by line 1. **Note:** Complete computation to **six** decimal places. ▶ 5
- 6 Prorated credit. Multiply line 2 by line 5. ▶ 6
- 7 Deduction allowable for taxes paid to other states. Enter the **smaller** of line 3 or line 6. ▶ 7
- 8 Massachusetts estate tax. Subtract line 7 from line 2. Enter result here and in Part 4, line 1. ▶ 8

Part 3. Computation of Tax for Estate of Nonresident Decedent with Massachusetts Property

- 1 Total gross estate, wherever situated. Enter the amount from Part 1, line 1. ▶ 1
- 2 Credit for state death taxes. Enter the amount from Part 1, line 2. ▶ 2
- 3 Gross value of real estate and tangible personal property in Massachusetts. Enter the total reported on Form M-NRA, line 26. Do not deduct the value of any mortgage or lien. ▶ 3
- 4 Percentage of estate in Massachusetts. Divide line 3 by line 1. **Note:** Complete computation to **six** decimal places. ▶ 4
- 5 Massachusetts nonresident estate tax. Multiply line 2 by line 4. Enter result here and in Part 4, line 1. ▶ 5

Part 4. Massachusetts Estate Tax Due

- 1 Massachusetts estate tax. Enter the amount from Part 1, line 2, Part 2, line 8 or Part 3, line 5, whichever applies. ▶ 1
- 2 Late file and/or late pay penalties. ▶ 2
- 3 Interest. ▶ 3
- 4 Total amount due. Add lines 1 through 3. ▶ 4
- 5 Payments made with extension. Attach a copy of Form M-4768 and/or Form M-4768A. ▶ 5
- 6 Other amounts previously paid. Attach copies of any prior filings with payment dates and amounts. ▶ 6
- 7 Total payments. Add lines 5 and 6. ▶ 7
- 8 Overpayment. If line 4 is smaller than line 7, subtract line 4 from line 7. This is the amount of your refund. If line 4 is larger than line 7, omit line 8 and complete line 9. If lines 4 and 7 are equal, enter "0" in line 8 and omit line 9. ▶ 8
- 9 Balance due. If line 4 is larger than line 7, subtract line 7 from line 4. This is the amount of the payment due at time of filing. ▶ 9

Page 2 of Massachusetts form M-706

Form **706**
(Rev. July 1999)

United States Estate (and Generation-Skipping Transfer) Tax Return

OMB No. 1545-0015

Department of the Treasury
Internal Revenue Service

Estate of a citizen or resident of the United States (see separate instructions).
To be filed for decedents dying after December 31, 1998
For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

| | | | | | |
|---|---|---|---|------------------------|--|
| Part 1—Decedent and Executor | 1a Decedent's first name and middle initial (and maiden name, if any) | 1b Decedent's last name | 2 Decedent's Social Security No. | | |
| | 3a Legal residence (domicile) at time of death (county, state, and ZIP code, or foreign country) | 3b Year domicile established | 4 Date of birth | 5 Date of death | |
| | 6a Name of executor (see page 4 of the instructions) | 6b Executor's address (number and street including apartment or suite no. or rural route; city, town, or post office; state; and ZIP code) | | | |
| | 6c Executor's social security number (see page 4 of the instructions) | | | | |
| | 7a Name and location of court where will was probated or estate administered | 7b Case number | | | |
| | 8 If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will. 9 If Form 4768 is attached, check here <input type="checkbox"/> | | | | |
| | 10 If Schedule R-1 is attached, check here <input type="checkbox"/> | | | | |
| Part 2—Tax Computation | 1 Total gross estate less exclusion (from Part 5, Recapitulation, page 3, item 12) | 1 | | | |
| | 2 Total allowable deductions (from Part 5, Recapitulation, page 3, item 23) | 2 | | | |
| | 3 Taxable estate (subtract line 2 from line 1) | 3 | | | |
| | 4 Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b))) | 4 | | | |
| | 5 Add lines 3 and 4 | 5 | | | |
| | 6 Tentative tax on the amount on line 5 from Table A on page 12 of the instructions | 6 | | | |
| | 7a If line 5 exceeds \$10,000,000, enter the lesser of line 5 or \$17,184,000. If line 5 is \$10,000,000 or less, skip lines 7a and 7b and enter -0- on line 7c. | 7a | | | |
| | b Subtract \$10,000,000 from line 7a | 7b | | | |
| | c Enter 5% (.05) of line 7b | 7c | | | |
| | 8 Total tentative tax (add lines 6 and 7c) | 8 | | | |
| | 9 Total gift tax payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes by the decedent's spouse for such spouse's share of split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instructions) | 9 | | | |
| | 10 Gross estate tax (subtract line 9 from line 8) | 10 | | | |
| | 11 Maximum unified credit (applicable credit amount) against estate tax | 11 | | | |
| | 12 Adjustment to unified credit (applicable credit amount). (This adjustment may not exceed \$6,000. See page 4 of the instructions.) | 12 | | | |
| | 13 Allowable unified credit (applicable credit amount) (subtract line 12 from line 11). | 13 | | | |
| 14 Subtract line 13 from line 10 (but do not enter less than zero) | 14 | | | | |
| 15 Credit for state death taxes. Do not enter more than line 14. Figure the credit by using the amount on line 3 less \$60,000. See Table B in the instructions and attach credit evidence (see instructions) | 15 | | | | |

US 1999 Estate tax return, used in the Massachusetts estate tax calculation per page 2 above.

Expected State Estate Tax Due for Tentative Taxable Estate Amounts

| \$/ Year | 2018 expected |
|---------------|---------------|
| \$1,000,000 | \$0 |
| \$1,010,000 * | \$4,100 |
| \$1,050,000 * | \$20,500 |
| \$1,093,785 * | \$38,452 |
| \$2,000,000 | \$99,600 |
| \$3,000,000 | \$182,000 |
| \$5,000,000 | \$391,600 |
| \$10,000,000 | \$1,067,600 |

*These figures are the range where 41% of the adjusted estate is used in calculation.

Calculation:

Taxable estate - \$60,000 = Adjusted estate, to be used in table B below.

Rule 1: If adjusted estate is less than or equal to \$1,000,000, then the estate tax is \$0.

Rule 2: If adjusted estate is between \$1,000,000 and \$1,093,785, then the estate will be 41% multiplied by (unadjusted taxable estate - \$1,000,000).

Rule 3: If adjusted estate is greater than \$1,093,785, then table B will be used.

* Rule 2 above is due to Massachusetts law that states that estate tax would be the lesser of federal estate tax or the state estate tax. This is the only range where federal tax is less.

Table B

| Computation of Maximum Credit for State Death Taxes (Based on Federal adjusted taxable estate 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) | (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) | | | | (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 |

Table B from 1999 form 706: used to compute maximum credit for state death taxes. - Same for 2018

Sources:

- <http://www.mass.gov/dor/all-taxes/income/estate-tax/>

Michigan

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Michigan

Sources:

- <http://www.michigan.gov/taxes/0,1607,7-238-44143-156393--,00.html>

Minnesota

As of June 2022

Estate Tax

Minnesota has an exemption that is graduated until 2020 when it is fixed at \$3 million.

Exemption:

| Year | 2015 | 2016 | 2017 | 2018 | 2019 | 2020+ (Not Indexed) |
|---------------------|------|------|------|------|------|---------------------|
| Amount (\$ million) | 1.4 | 1.6 | 2.1 | 2.4 | 2.7 | 3.0 |

Estate Tax Calculation

Tax Table for decedents dying during 2020 and thereafter:

| Taxable estate amount | | Tax | Rate |
|-----------------------|--------------|-------------|-------------------------------------|
| Over | But not over | | |
| \$0 | \$7,100,000 | \$0 | 13% |
| \$7,100,000 | \$8,100,000 | \$923,000 | 13.6% on excess over \$7.1 million |
| \$8,100,000 | \$9,100,000 | \$1,059,000 | 14.4% on excess over \$8.1 million |
| \$9,100,000 | \$10,100,000 | \$1,203,000 | 15.2% on excess over \$9.1 million |
| \$10,100,000 | And over | \$1,355,000 | 16.0% on excess over \$10.1 million |

Inheritance Tax

There is no inheritance tax in Minnesota.

Expected State Estate Tax Due for Tentative Taxable Estate Amounts

| Taxable Estate | 2020+ expected |
|----------------|----------------|
| \$1,000,000 | \$0 |
| \$1,600,000 | \$0 |
| \$2,000,000 | \$0 |
| \$3,000,000 | \$0 |
| \$5,000,000 | \$260,000 |
| \$10,000,000 | \$910,000 |

Sources:

- https://www.revenue.state.mn.us/sites/default/files/2020-10/m706_20_1.pdf

Mississippi

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Mississippi

Sources:

- <http://www.dor.ms.gov/Business/Pages/Estate.aspx>

Missouri

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Missouri

Sources:

- <http://dor.mo.gov/personal/estate/>

Montana

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Montana

Sources

- http://revenue.mt.gov/home/individuals/estateinheritance_taxes

Nebraska

As of June 2022

Estate Tax

2013 and after: Nebraska's estate tax will not return unless the legislature reinstates the estate tax.

Inheritance Tax

NE has an inheritance tax, although no inheritance tax is levied for property passed to a spouse, or for amounts of property below certain thresholds, as defined below. Tax is levied at the following rates for property passing to the following beneficiaries:

| Relationship | Amount of property | Tax Rate |
|---|--------------------|----------|
| Lineal relatives and siblings: parents, grandparents, siblings, children, spouse | \$40,000.01+ | 1% |
| Remote relatives: aunt, uncle, niece, nephew, or lineal descendant of these individuals | \$15,000.01+ | 13% |
| Non-relatives/all others | \$10,000.01+ | 18% |

*Inheritance tax for 2016 is currently scheduled to remain the same as above, applied to decedents passing away after January 1, 2008.

Expected Inheritance Tax in 2022 based on bequest amount by beneficiary class

| Class 1 | Class 2 | Class 3 | Expected Tax |
|-------------|-------------|-------------|--------------|
| \$1,000,000 | \$0 | \$0 | \$9,600 |
| \$0 | \$1,000,000 | \$0 | \$128,050 |
| \$0 | \$0 | \$1,000,000 | \$178,200 |
| \$500,000 | \$500,000 | \$0 | \$67,650 |
| \$500,000 | \$0 | \$500,000 | \$92,800 |
| \$0 | \$500,000 | \$500,000 | \$151,250 |

Sources:

Inheritance tax information

- <http://www.revenue.ne.gov/legal/regs/inherit.html>
- http://www.governor.nebraska.gov/news/2007_05/18_tax_relief.html
- http://uniweb.legislature.ne.gov/app_rev/source/narr_miscstatetax.htm

Nevada

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Nevada

Sources:

- http://tax.nv.gov/FAQs/Estate_Tax_FAQ_s/

New Hampshire

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in New Hampshire for deaths after January 1, 2003.

Sources:

- <http://www.revenue.nh.gov/faq/inheritance-estate.htm>

New Jersey

As of June 2022

Exemption:

| Year | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------|-----------|-----------|-----------|-----------|-----------|-------------|------------------------|
| Amount | \$675,000 | \$675,000 | \$675,000 | \$675,000 | \$675,000 | \$2,000,000 | Estate tax is repealed |

The Estate Tax in New Jersey is repealed as of January 1, 2018

Inheritance Tax

NJ also has an inheritance tax, to filled out with the following form:

http://www.state.nj.us/treasury/taxation/pdf/other_forms/inheritance/itrbk.pdf

Information here:

<http://www.state.nj.us/treasury/taxation/prntinh.shtml>

Inheritance tax rates are determined based on the relationship of the decedent to the beneficiary based on the classes defined as follows.

Beneficiary classes:

- Class “A”: Father, mother, grandparents, spouse/civil union partner, domestic partner, child or children of the decedent, adopted child or children of the decedent, issue of any child or legally adopted child of the decedent, and stepchild of the decedent.
- Class “B”: no class “B” remains
- Class “C”: Brother or sister of the decedent, including half-brother and half-sister, wife/civil union partner or widow/surviving civil union of a son of the decedent, or husband/civil union partner or widower/surviving civil union partner of a daughter of the decedent.
- Class “D”: Every other transferee, distribute or beneficiary who is not included in classes “A”, “C”, or “E”.
- Class “E”: The State of New Jersey or any political subdivision thereof, or any educational institution, church, hospital, orphan asylum, public library or Bible and tract society or to, for the use of or in trust for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which insures to the benefit of any private stockholder or other individual or corporation; provided, that the exemption does not extend to transfers of property to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal, and like exemption on transfers of property for the benefit of such institutions and organizations of this State.

New Jersey Inheritance Tax Table

| Class | Amount | Rate |
|--|----------|--------|
| “A” – Exempt in estates of decedents dying on or after July 1, 1988. | | |
| “C” | \$25,000 | Exempt |

| | | |
|--|---------------------|-----|
| "C" | Next \$1,100,000 | 11% |
| "C" | Next \$300,000 | 13% |
| "C" | Next \$300,000 | 14% |
| "C" | Over \$1,700,000 | 16% |
| “D” – If \$500 or less, no tax. If \$500 or more, no exemption. | | |
| "D" | First \$700,000 | 15% |
| "D" | Over \$700,000 | 16% |
| “E” – Exempt | | |

Additional Inheritance tax exemptions:

Life insurance proceeds to a named beneficiary

Class "A" and class "E" beneficiaries, which includes charitable transfers, transfers for public purposes, payments from the Employees' retirement system.

Federal civil service retirement benefits payable to a beneficiary other than the estate.

Annuities payable to survivors of military retirees.

Important: The tax calculation for New Jersey selects the higher of the inheritance tax amount or the pick-up tax/2001 tax amount. This is similar to the Maryland calculation.

Expected 2018 State Estate Tax Due for Tentative Taxable Estate Amounts

| Total gross estate | \$ to Class A | \$ to Class C | \$ to Class D | Inheritance Tax Paid | Estate Tax Paid | Total 'Death Taxes' Paid |
|--------------------|---------------|---------------|---------------|----------------------|-----------------|--------------------------|
| \$1,000,000 | \$500,000 | \$500,000 | \$0 | \$52,250 | \$0 | \$52,250 |
| \$1,000,000 | \$500,000 | \$0 | \$500,000 | \$75,000 | \$0 | \$75,000 |
| \$1,000,000 | \$0 | \$500,000 | \$500,000 | \$127,250 | \$0 | \$127,250 |
| \$10,000,000 | \$10,000,000 | \$0 | \$0 | \$0 | \$1,067,600 | \$1,067,600 |
| \$10,000,000 | \$5,000,000 | \$5,000,000 | \$0 | \$727,250 | \$340,350 | \$1,067,600 |
| \$10,000,000 | \$5,000,000 | \$0 | \$5,000,000 | \$793,000 | \$274,600 | \$1,067,600 |
| \$10,000,000 | \$0 | \$5,000,000 | \$5,000,000 | \$1,520,250 | \$0 | \$1,520,250 |

Sources:

- <http://www.state.nj.us/treasury/taxation/revesttax.shtml>
- <http://www.state.nj.us/treasury/taxation/prntinh.shtml>

New Mexico

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in New Mexico.

Sources:

- <http://www.tax.newmexico.gov/Individuals/other-individual-taxes.aspx>

New York

As of June 2022

Estate Tax

2013: NY has an estate tax with an exemption of \$1 million. The state is de-coupled from Federal tax. It is to be completed with the following form: http://www.tax.ny.gov/pdf/current_forms/et/et706.pdf

2014 and after: For April 1, 2015, through March 31 2016 and in subsequent years (with the same April to March timeframe), the exemption increases. In Digital Planning by InvestCloud, Dec 31 is always used for death, so the exemption table below reflects the exemption amount as of Dec 31 for the applicable year.

Exemption:

| Year | Exemption Amount |
|--------------|------------------|
| 2013 | \$1,000,000 |
| Dec 31, 2014 | \$2,062,500 |
| Dec 31, 2015 | \$3,125,000 |
| Dec 31, 2016 | \$4,187,000 |
| Dec 31, 2017 | \$5,250,000 |
| Dec 31, 2018 | \$5,250,000 |
| Dec 31, 2019 | \$5,740,000 |
| Dec 31, 2020 | \$5,850,000 |
| Dec 31, 2021 | \$5,930,000 |
| Dec 31, 2022 | \$6,110,000 |
| 2023+ | Indexed |

Expected State Estate Tax Due for Tentative Taxable Estate Amounts in 2022

| Taxable Estate | 2022 Expected |
|----------------|---------------|
| \$3,000,000 | \$0 |
| \$5,000,000 | \$0 |
| \$7,500,000 | \$705,200 |
| \$10,000,000 | \$1,067,600 |
| \$20,000,000 | \$2,666,800 |

| | | | |
|------------------------|---|-----------|--|
| Tax computation | 1 Taxable estate for New York State (from Schedule A, Part 1, line 17, or Part 2, line 31) | 1. | |
| | 2 New York State estate tax (from tax table on page 4) | 2. | |
| | 3 Applicable credit (see instructions) | 3. | |
| | 4 Tax after credit (subtract line 3 from line 2) | 4. | |
| | 5 Prior tax payments to New York State, if any (attach a Schedule of dates and amounts) | 5. | |
| | 6 If line 5 is less than line 4, subtract line 5 from line 4. This is the amount you owe | 6. | |
| | 7 If line 5 is greater than line 4, subtract line 4 from line 5. This is the amount to be refunded to you | 7. | |

NY Unified rate schedule, found on form ER-706 page 1

| Tax table | | | | | | |
|------------------------------------|--------------|-------------|------|-------|--------------------|------------|
| If the New York taxable estate is: | | The tax is: | | | | |
| over | but not over | | | | | |
| \$ 0 | \$ 500,000 | | | 3.06% | of taxable estate | |
| 500,000 | 1,000,000 | \$ 15,300 | plus | 5.0% | of the excess over | \$ 500,000 |
| 1,000,000 | 1,500,000 | 40,300 | plus | 5.5% | " " " " | 1,000,000 |
| 1,500,000 | 2,100,000 | 67,800 | plus | 6.5% | " " " " | 1,500,000 |
| 2,100,000 | 2,600,000 | 106,800 | plus | 8.0% | " " " " | 2,100,000 |
| 2,600,000 | 3,100,000 | 146,800 | plus | 8.8% | " " " " | 2,600,000 |
| 3,100,000 | 3,600,000 | 190,800 | plus | 9.6% | " " " " | 3,100,000 |
| 3,600,000 | 4,100,000 | 238,800 | plus | 10.4% | " " " " | 3,600,000 |
| 4,100,000 | 5,100,000 | 290,800 | plus | 11.2% | " " " " | 4,100,000 |
| 5,100,000 | 6,100,000 | 402,800 | plus | 12.0% | " " " " | 5,100,000 |
| 6,100,000 | 7,100,000 | 522,800 | plus | 12.8% | " " " " | 6,100,000 |
| 7,100,000 | 8,100,000 | 650,800 | plus | 13.6% | " " " " | 7,100,000 |
| 8,100,000 | 9,100,000 | 786,800 | plus | 14.4% | " " " " | 8,100,000 |
| 9,100,000 | 10,100,000 | 930,800 | plus | 15.2% | " " " " | 9,100,000 |
| 10,100,000 | | 1,082,800 | plus | 16.0% | " " " " | 10,100,000 |

NY Unified rate schedule, found on form ER-706 page 4 - Same as 2018

Inheritance Tax

There is no inheritance tax in New York.

Sources:

- <http://www.tax.ny.gov/pit/estate/etidx.htm>

North Carolina

As of June 2022

Estate Tax

2013 and after: As of January 1 (legislation enacted July 23 was made retroactive to the beginning of the year), North Carolina fully repealed its estate tax. Therefore, all the prior estate tax information and tax forms are no longer relevant.

Inheritance Tax

There is no inheritance tax in North Carolina.

Sources:

- <https://www.nd.gov/tax/user/individuals/forms--publications/estate-tax>

North Dakota

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in North Dakota

Sources:

- <https://www.nd.gov/tax/user/individuals/forms--publications/estate-tax>

Ohio

As of June 2022

Estate Tax

2013 and after: Estate tax is fully repealed by new legislation. Ohio is not a pick-up tax state, and will not have estate tax unless legislation is introduced that changes that.

Inheritance Tax

There is no inheritance tax in Ohio.

Sources:

- <http://www.tax.ohio.gov/estate.aspx>

Oklahoma

As of June 2022

Estate Tax

2013 and after: No Estate Tax, per legislative sources below

Inheritance Tax

There is no inheritance tax in Oklahoma

Sources:

- <http://votesmart.org/bill/1415/4044/estate-taxdeath-tax-repeal>

Oregon

As of June 2022

Estate Tax

2013 and after: Oregon has an estate tax with an exemption of \$1 million, state is de-coupled from Federal tax. It is to be completed with the following form:

https://www.oregon.gov/dor/forms/FormsPubs/form-or-706_104-001_2020.pdf

Exemption:

| Year | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021+ |
|---------------------|------|------|------|------|------|------|-------|
| Amount (\$ million) | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |

Expected State Estate Tax Due for Tentative Taxable Estate Amounts in 2021

| \$/ Method | 2021+ expected tax |
|--------------|--------------------|
| \$3,000,000 | \$205,000 |
| \$5,000,000 | \$425,000 |
| \$6,000,000 | \$542,500 |
| \$7,000,000 | \$667,500 |
| \$10,000,000 | \$1,102,500 |

Part 2—Tax computation

Round all amounts to the nearest whole dollar.

| | | |
|---|------|--|
| 1. Total gross estate (from page 3, Part 5, line 512)..... | 1. | |
| 2. Total allowable deductions (from page 3, Part 5, line 522)..... | 2. | |
| 3. Taxable estate (line 1 minus line 2)..... | 3. | |
| 4. Oregon estate tax (see page 3, Part 6)..... | 4. | |
| 5. Gross value of property located in Oregon | ● 5. | |
| 6. Oregon percentage (line 5 divided by line 1, round to four decimal places, no more than 100%) | 6. | |
| 7. Tax payable to Oregon (line 4 multiplied by line 6) | 7. | |
| 8. Natural Resource Credit (from Schedule NRC, line 9)..... | ● 8. | |
| 9. Net estate tax (line 7 minus line 8)..... | ● 9. | |

Portion of page 10 of Oregon's estate tax return, form OR706.

Part 6—Estate transfer tax table

Compute your tax for Part 2 line 4 by applying the rates in the table below to the amount on Part 2, line 3 (taxable estate).

Example: The taxable estate, Part 2, line 3, is \$1,700,000.

Column 1, the taxable amount is equal to or more than \$1,500,000.

Column 2, the taxable amount is less than \$2,500,000.

Column 3, tax on the amount in column 1 is \$50,000.

Column 4, tax rate of 10.25 percent; apply to the taxable estate amount which is more than the amount in column 1.

\$1,700,000 less \$1,500,000 = \$200,000 X 10.25 % = \$20,500 plus \$50,000 = \$70,500 total tax.

Enter your Oregon Estate Transfer Tax on Part 2, line 4.

| Column 1 Taxable estate equal to or more than: | Column 2 Taxable estate less than: | Column 3 Tax on amount in column 1: | Column 4 Tax rate on taxable estate amount more than the amount in column 1 (percent): |
|---|---------------------------------------|--|---|
| \$ 1,000,000 | \$ 1,500,000 | \$ 0 | 10.0% |
| 1,500,000 | 2,500,000 | 50,000 | 10.25% |
| 2,500,000 | 3,500,000 | 152,500 | 10.5% |
| 3,500,000 | 4,500,000 | 257,500 | 11.0% |
| 4,500,000 | 5,500,000 | 367,500 | 11.5% |
| 5,500,000 | 6,500,000 | 482,500 | 12.0% |
| 6,500,000 | 7,500,000 | 602,500 | 13.0% |
| 7,500,000 | 8,500,000 | 732,500 | 14.0% |
| 8,500,000 | 9,500,000 | 872,500 | 15.0% |
| 9,500,000 | | 1,022,500 | 16.0% |

Portion of page 12 of Oregon's estate tax return, form OR706.

Inheritance Tax

There is no inheritance tax in Oregon. In 2012, the Oregon inheritance tax changed to the Oregon Estate transfer tax. This was in name only; the inheritance tax was a misnomer.

Sources:

- <https://pnwprobate.com/portland-estate-planning-blog/2018/1/18/2018-oregon-estate-tax-rates>

Pennsylvania

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

PA has an inheritance tax in 2014 and all following years. Form 1500 is the return and instructions respectively, found here:

<https://www.revenue.pa.gov/FormsandPublications/FormsforIndividuals/InheritanceTax/Pages/default.aspx>

Inheritance tax information:

Inheritance tax is imposed as a percentage of the value of a decedent's estate transferred to beneficiaries by will, heirs by intestacy and transferees by operation of law. The tax rate varies depending on the relationship of the heir to the decedent. Rates for PA are as follows:

| Transfers to (Relationship) | Rate |
|--|------|
| Surviving spouse or to a parent from a child 21 or younger | 0% |
| Direct descendants and lineal heirs | 4.5% |
| Siblings | 12% |
| Other heirs, except charitable organization, exempt institutions and government entities exempt from tax | 15% |

Expected Inheritance Tax Due for a \$1,000,000 estate for 2017+.

| \$ to spouse, sometimes parent | \$ to direct descendant | \$ to sibling | \$ to others | Tax |
|--------------------------------|-------------------------|---------------|--------------|-----------|
| \$1,000,000 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$1,000,000 | \$0 | \$0 | \$45,000 |
| \$0 | \$0 | \$1,000,000 | \$0 | \$120,000 |
| \$0 | \$0 | \$0 | \$1,000,000 | \$150,000 |
| \$0 | \$500,000 | \$500,000 | \$0 | \$82,500 |
| \$0 | \$500,000 | \$0 | \$500,000 | \$97,500 |
| \$0 | \$0 | \$500,000 | \$500,000 | \$135,000 |

Sources:

- <http://www.revenue.pa.gov/FormsandPublications/FormsforIndividuals/Pages/Inheritance-Tax.aspx#.VKNtjCvF8bw>

Pennsylvania

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

PA has an inheritance tax in 2014 and all following years. Form 1500 is the return and instructions respectively, found here:

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Expected Inheritance Tax Due for a \$1,000,000 estate for 2017+.

| \$ to spouse, sometimes parent | \$ to direct descendant | \$ to sibling | \$ to others | Tax |
|--------------------------------|-------------------------|---------------|--------------|-----------|
| \$1,000,000 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$1,000,000 | \$0 | \$0 | \$45,000 |
| \$0 | \$0 | \$1,000,000 | \$0 | \$120,000 |
| \$0 | \$0 | \$0 | \$1,000,000 | \$150,000 |
| \$0 | \$500,000 | \$500,000 | \$0 | \$82,500 |
| \$0 | \$500,000 | \$0 | \$500,000 | \$97,500 |
| \$0 | \$0 | \$500,000 | \$500,000 | \$135,000 |

Sources:

- <http://www.revenue.pa.gov/FormsandPublications/FormsforIndividuals/Pages/Inheritance-Tax.aspx#.VKNtjCvF8bw>

Rhode Island

As of June 2022

Estate Tax

2013: RI has an estate tax with an exemption of \$910,725

2014 and after: Exemption will be increased to \$1,500,000 and adjusted for inflation thereafter.

Exemption:

| Year | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022+ | 2023+ |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------|
| Amount (\$) | \$1,500,000 | \$1,515,156 | \$1,537,656 | \$1,561,719 | \$1,579,922 | \$1,595,156 | \$1,654,688 | Indexed |

2022 Expected State Estate Tax Due for Tentative Taxable Estate Amounts

| \$/ Year | 2022 expected |
|--------------|---------------|
| \$1,500,000 | \$0 |
| \$2,000,000 | \$24,270 |
| \$3,000,000 | \$106,442 |
| \$5,000,000 | \$315,698 |
| \$10,000,000 | \$991,126 |
| \$20,000,000 | \$2,590,212 |

2022 State Credit amount: \$74,300

Inheritance Tax

There is no inheritance tax in Rhode Island.

Sources:

- General information:
 - <http://www.tax.ri.gov/taxforms/estate.php>
 - http://www.tax.ri.gov/forms/2016/Estate/RI-100A_2015+_m.pdf
 - <http://www.tax.ri.gov/Advisory/ADV%202017-35.pdf>
- [Return instructions](#)

South Carolina

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in South Carolina

Sources:

- <http://www.scstatehouse.gov/code/t12c016.php>

South Dakota

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in South Dakota

Sources:

- <http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&Statute=10-40A-3>
- <http://wills.about.com/od/south-dakota/qt/south-dakota-estate-tax.htm>

Tennessee

As of June 2022

Estate Tax

2016 and after: Estate tax was repealed.

Inheritance Tax

The inheritance tax is no longer imposed after December 31, 2015.

Texas

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Texas

Sources:

- http://www.window.state.tx.us/taxinfo/taxpubs/tx96_127.html
- <http://www.estateplanningaustintexas.com/Texas-Estate-Tax.php>

Utah

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Utah.

Sources:

- <http://tax.utah.gov/utah-taxes>

Vermont

As of June 2022

Estate Tax

2013 and after: VT has an estate tax with an exemption of \$2,750,000 for 2013 and subsequent years; state is de-coupled from Federal tax. Although the exemption has not changed, the equivalent credit has increased from \$943,300 to \$1,045,800 for 2013 due to the calculation being tied to the Federal estate tax table.

As of Jan 1, 2016: For those dying on January 1st of 2016 or after, the estate tax will only apply if the value of the estate is \$2.75M or over. The tax will be calculated based on the amount over \$2.75M, not from the first dollar as it was previously. There will be a flat tax rate of 16% and gifts made within two years of death will be added back.

Exemption:

| Year | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021+ |
|---------------------|------|------|------|------|------|------|-------|
| Amount (\$ million) | 2.75 | 2.75 | 2.75 | 2.75 | 2.75 | 4.25 | 5.00 |

VERMONT ESTATE TAX CALCULATION

| | | |
|---|-----|--------------|
| 1. Federal tentative taxable estate (from federal Form 706, Line 3a) | 1. | _____ |
| 2a. Federal taxable gifts (from federal Form 706, Line 4) | 2a. | _____ |
| 2b. Portion of Line 2a made within two years of date of death | 2b. | _____ |
| 3. Any deduction taken for death taxes paid to a foreign country (from federal Form 706, Schedule K) | 3. | _____ |
| 4. Vermont Taxable Estate (Add Lines 1, 2b, and 3) | 4. | _____ |
| 5. Exclusion (See instructions for exclusion amount.) | 5. | 4,250,000.00 |
| 6. Subtract Line 5 from Line 4. If negative, enter 0. | 6. | _____ |
| 7. Multiply Line 6 by 16% (0.16) | 7. | _____ |

VERMONT APPORTIONMENT CALCULATION

8. Vermont Gross Estate (see instructions) **8.** _____

9. Value of gifts included on Line 2b with a Vermont situs (see instructions) **9.** _____

10. Add Lines 8 and 9 **10.** _____

11. Federal Gross Estate (from Federal Form 706, Line 1) **11.** _____

12. Total value of all gifts reported on Line 2b. **12.** _____

13. Add Lines 11 and 12 **13.** _____

14. Divide Line 10 by Line 13 (round to four decimal places). **14.** _____

TAX DUE

15. Vermont Estate Tax (multiply Line 7 by Line 14). **15.** _____

16. Percentage of Vermont Estate Tax due to Vermont. Enter "100.00%" or, if this is an estate of a qualifying farmer, percentage from Schedule EST-192, Line 3 . . . **16.** 100.00 %

17. Adjusted Vermont Estate Tax (Multiply Line 15 by Line 16) **17.** _____

18. Prior tax payments to Vermont **18.** _____

19. **REFUND.** If Line 17 is less than Line 18, subtract Line 17 from Line 18. **19.** _____

20. **AMOUNT DUE.** If Line 17 is more than Line 18, subtract Line 18 from Line 17. Make check payable to **Vermont Department of Taxes**. **20.** _____

Inheritance Tax

There is no inheritance tax in Vermont.

Expected 2018 State Estate Tax Due for tentative taxable estate amounts:

| Taxable estate | 2021 expected tax |
|----------------|-------------------|
| \$2,000,000 | \$0 |
| \$2,750,000 | \$0 |
| \$3,000,000 | \$0 |
| \$3,100,000 | \$0 |
| \$5,000,000 | \$0 |
| \$10,000,000 | \$800,000 |

Sources:

- <https://tax.vermont.gov/individuals/estate-tax>

Virginia

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Virginia

Sources:

- <https://www.tax.virginia.gov/estate-and-inheritance-taxes>

Washington

As of June 2022

Estate Tax

2013: WA has an estate tax with an exemption of \$2 million for '13; state is de-coupled from Fed tax.

2014 and after: Exemption increased starting in 2014 and subsequent years. Estate tax to be completed with the following form: <https://dor.wa.gov/find-taxes-rates/other-taxes/estate-tax-tables>

Exemption:

| Year | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023+ |
|---------------------|-------|-------|-------|-------|-------|-------|-------|-------|---------|
| Amount (\$ million) | 2.054 | 2.079 | 2.129 | 2.193 | 2.193 | 2.193 | 2.193 | 2.193 | Indexed |

Expected State Estate Tax Due for Tentative Taxable Estate Amounts

| Taxable Estate | 2022 expected tax |
|----------------|-------------------|
| \$2,000,000 | \$0 |
| \$3,000,000 | \$87,700 |
| \$4,000,000 | \$212,980 |
| \$5,000,000 | \$361,050 |
| \$10,000,000 | \$1,257,365 |

TABLE W (for Dates of Death Occurring on or After January 1, 2014)

| If Washington taxable estate is at least | But less than | The amount of tax equals initial tax amount | Plus tax rate % | of Washington taxable estate value greater than |
|--|---------------|---|-----------------|---|
| \$0 | \$1,000,000 | \$0 | 10.0 | \$0 |
| \$1,000,000 | \$2,000,000 | \$100,000 | 14.0 | \$1,000,000 |
| \$2,000,000 | \$3,000,000 | \$240,000 | 15.0 | \$2,000,000 |
| \$3,000,000 | \$4,000,000 | \$390,000 | 16.0 | \$3,000,000 |
| \$4,000,000 | \$6,000,000 | \$550,000 | 18.0 | \$4,000,000 |
| \$6,000,000 | \$7,000,000 | \$910,000 | 19.0 | \$6,000,000 |
| \$7,000,000 | \$9,000,000 | \$1,100,000 | 19.5 | \$7,000,000 |
| \$9,000,000 | | \$1,490,000 | 20.0 | \$9,000,000 |

Note: The amount you start with in the first column is the Washington Taxable Estate (Line 7). This is the amount after allowable deductions, adjustments and the applicable exclusion amount. The tax is not calculated on the gross estate.

Portions of page 1 & 2 from Washington's estate tax instructions

Part 2 - Tax Computation

| | | |
|---|-----|----------------------|
| 1. Total Gross Estate Less Exclusion (from Page 3, Part 5, Item 12) | 1. | <input type="text"/> |
| 2. Tentative Total Allowable Deductions (from Page 3, Part 5, Item 22) | 2. | <input type="text"/> |
| 3. Tentative Taxable Estate (Line 1 less Line 2) | 3. | <input type="text"/> |
| 4. Adjustments to Tentative Taxable Estate (enter an amount only if eligible for the deduction) | | |
| 4a. Property Used for Farming (attach Addendum # 2) | 4a. | <input type="text"/> |
| 4b. Qualified Family-Owned Business Interests (attach Addendum # 3) ... | 4b. | <input type="text"/> |
| Enter the total adjustments (add Lines 4a and 4b) | | |
| 5. Adjusted Taxable Estate (Line 3 less Line 4) | 4. | <input type="text"/> |
| 6. Washington State Applicable Exclusion Amount (see table in instructions, Page 1) | 5. | <input type="text"/> |
| 7. Washington Taxable Estate (Line 5 less Line 6) do not enter less than "zero" | 6. | <input type="text"/> |
| 8. Gross Washington Estate Tax (Table W in instructions) compute tax using the amount on Line 7 | 7. | <input type="text"/> |
| 9. Apportionment for Out of State Property: (enter an amount only if eligible for apportionment) | | |
| Apportioned Washington Estate Tax Due (attach Addendum # 4) | 8. | <input type="text"/> |
| 10. Washington Estate Tax Due (equals Line 8 or, if apportioning for out of state property, Line 9) | 9. | <input type="text"/> |
| 11. Tax Previously Paid to Washington State | 10. | <input type="text"/> |
| 12. Balance (<input type="checkbox"/> amount owing or <input type="checkbox"/> refund due) | 11. | <input type="text"/> |
| 13. Interest (due on any tax not paid within nine months after date of death or payable on a refund) | 12. | <input type="text"/> |
| 14. Total Tax and Interest (add Lines 12 and 13) | 13. | <input type="text"/> |
| | 14. | <input type="text"/> |

Portion of page 1 from Washington's estate tax return.

Inheritance Tax

There is no inheritance tax in Washington.

Sources:

- <https://dor.wa.gov/find-taxes-rates/other-taxes/estate-tax-tables>

West Virginia

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in West Virginia

Sources:

- <https://tax.wv.gov/Documents/TSD/tsd393.pdf>

Wisconsin

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Wisconsin.

Sources:

- <https://www.revenue.wi.gov/Pages/faqs/ise-estate.aspx#ret3>

Wyoming

As of June 2022

Estate Tax

2013 and after: Pick-up Tax state. Due to permanent extension of Federal deduction for state death taxes, there is no estate tax.

Inheritance Tax

There is no inheritance tax in Wyoming.

Sources:

- <http://revenue.state.wy.us/PortalVBVS/uploads/Estate%20Tax%20Summary-No%20Tax%20Due.pdf>