State Tax Apportionment Statutes

By: Trent S. Kiziah

	1	T	1	T	T	1	By: Trent S. Kiziah	T	ı	ı
State	Does state have tax apportionmt statute?	Adopt Uniform Act?	Version of Uniform Act	Stat. Ref.	General Apportionmt	Preresiduary Exempt?	Any P Exempt (other than preresiduary, marital & charitable)?	GST Direct Skip at Death	Statute specifically provides federal preemption?	QTIP Tax Rate
							Following devises in will or revocable trust exempt: TPP devises			
						No, except see next	exempt to extent not in excess of \$100,000; cash bequests to same person not in excess	Charged to		Marginal
Alabama	Yes	Yes	2003	40-15B-1 ff	Equitable	column	of \$25,000	skip person	No	Rate
Alaska Arizona	Yes No	Yes No	1958 N/A	13.16.610	Equitable Unclear	No Yes	No	Not addressed	Silent	Prorata
								Charged to		Marginal
Arkansas	Yes	Yes	2003	28-54-101 ff	Equitable	No	No	skip person	Silent	Rate
California	Vos	No	N/A	Prob. 20110ff	Equitable	No	No	Not addressed	Voc soof n 1	Prorata
California	Yes	No	IN/A	P100. 20110TT	Equitable	No	No	auuresseu	Yes, see f.n.1	Prorata
			1964,					Not		
Colorado	Yes	Yes	1982	15-12-916	Equitable	No	No	addressed	Silent	Prorata

								Net		
-			1	12 101	e. 10.101			Not	C:L	
СТ	Yes	No	N/A	12-401	Equitable	No	No	addressed	Silent	Prorata
				D.C. Code 47-				Not		
DC	Yes	No	N/A	3714	Equitable	No	No	addressed	No	Prorata
				Title 12, Chpt.				Charged to		Marginal
Delaware	Yes, see f.n.2	Yes	2003	29	Equitable	No	No	skip person	No	Rate
								Charged to		Marginal
Florida	Yes	No	N/A	733.817	Equitable	Yes	Yes, homestead	skip person	Yes, see f.n.3	Rate
								Not		
Georgia	Yes	No	N/A	53-4-63	Unclear	Yes		addressed	Yes, see f.n.4	
			1964,					Not		
Hawaii	Yes	Yes		560: 3-916	Equitable	No	No	addressed	No	Prorata
								Charged to		Marginal
Idaho	Yes	Yes	2003	15-3-1301 ff	Equitable	No	No	skip person	No	Rate
Illinois	No	No	N/A	, , <u>, , , , , , , , , , , , , , , , , </u>	Equitable	Yes	-		_	
		1	,,		= 40.00010					
								Not		
Indiana	Yes	No	N/A	29-2-12-1 ff	Equitable	No	No	addressed	No	Prorata
lowa	No	No	N/A	23 2 12 1 11	Residuary	Yes	1	444163564	1	. 101444
iowa	INO	INO	IN/A		nesiduai y	163				

	1		1			1				
								Not		
Kansas	Yes	Yes	1964	79-15, 126	Equitable	No	No	addressed	Yes	Prorata
Kentucky	No	No	N/A	73-13, 120	Equitable	No	110	addressed	163	riorata
Kentucky	110	INO			Equitable	140				
								Not		
Louisiana	Yes	No		9:2431 ff	Equitable	No	No	addressed	No	Prorata
Louisiana	103	IVO		J.2431 II	Equitable	INO	NO	addressed	110	TTOTALA
				Title 18-A; 3-				Not		
Maine	Yes	Yes	1958		Equitable	No	No	addressed	No	Prorata
				3 2 3		1.0				
								Not		
Maryland	Yes	Yes	1964	7-308	Equitable	No	No	addressed	No	Prorata
-					·					
			1964,					Not		Marginal
Mass.	Yes	Yes	1982	C 1908, 3-916	Fauitable	No	No	addressed	Yes	Rate
141033.	103	103	1502	C 1300, 3 310	Equitable	110	NO	addressed	103	Nate
	.,			700 0000 ((Charged to		Marginal
Michigan	Yes	No	N/A	700.3920 ff	Equitable	Yes	No	skip person	Yes, see f.n.5	Rate
								Charged to	Yes as to GST	Marginal
Minnesota	Yes	Yes	1958	524.3-916	Equitable	No	No	skip person	Tax, see f.n. 6	
			, ,,,,		1 1 1 1 1 1			in the same	,	

				I						
								Not		
Mississippi	Yes	Yes	1964	27-10-1 ff	Equitable	No	No	addressed	Yes, see f.n.7	Prorata
					<u> </u>				,	
								Not		
Missouri	No	No	N/A		Equitable	No	No	addressed	no	Prorata
								Not		
Montana	Yes	Yes	1958	72-16-601 ff	Equitable	No	No	addressed	Yes, see f.n.8	Prorata
								Charged to		
Nebraska	Yes	No	N/A	77-2108	Equitable	No	No	skip person	No	Prorata
- Tebraska	163	110	14//	77 2100	Equitable	110	140	Skip person	140	TTOTALA
								Not		
Nevada	Yes	No	N/A	150.290 ff	Equitable	No	No	addressed	No	Prorata
			1958,							
New			1964,					Not		
Hampshire	Yes	Yes	1982	88-A:1 ff	Equitable	No	No	addressed	Yes, see f.n.9	Prorata
•					† .				† '	
								Not		
New Jersey	Yes	No	N/A	3B-24-2	Equitable	Yes	No	addressed	No	Prorata
								Charged to		Marginal
New Mexico	Yes	Yes	2003	45-9A-1 ff	Equitable	No	No	skip person	No	Rate

			1			T	T	•	T	1
New York	Yes	No	N/A	EPTL 2-1.8	Equitable	No	No	Not addressed	No	Marginal Rate
North			1964,					Not	Yes, see f. n.	Marginal
Carolina	Yes	Yes	1982	28A-27-1 ff	Equitable	No	No	addressed	10	Rate
								Not		
North Dakota	Yes	Yes	1958	30.1-20-16	Equitable	No	No	addressed	No	Prorata
						Yes in will and inter		Not		Marginal
Ohio	Yes	No No	N/A N/A	2113.85 ff	Equitable		No	addressed	No	Rate
Oklahoma	No	INO	N/A		Equitable	No				
								Not		
Oregon	Yes	Yes	1958	116.303 ff	Equitable	No	No	addressed	No	Prorata
				Chpt. 37,		Yes in will and inter		Charged to		Marginal
PA	Yes	No	N/A	3701 ff	Equitable	vivos trust	No	skip person	No	Rate
								Not		
Rhode Island	Yes	Yes	1964	44-23.1-1 ff	Equitable	No	No	addressed	No	Prorata

								I	I	
South								Not		
	Yes	Yes	1958	62-3-916	Equitable	No	No	addressed	No	Prorata
54.5			2000	01 0 010						
			1958,					Not		Marginal
South Dakota	Yes	Yes		29A-3-916	Equitable	No	No	addressed	Yes, see f.n.11	_
								Not		
Tennessee	Yes	No	N/A	30-2-614	Equitable	No	No	addressed	No	Prorata
				PB. Code				Not		Marginal
Texas	Yes	No	N/A	322A	Equitable	No	No	addressed	Yes, see f.n. 12	Rate
								Not		
Utah	Yes	Yes	1964	75-3-916	Equitable	No	No	addressed	No	Prorata
				Til. 22 7204						
	V	V		Title 32, 7301	Carries Isla	NI-		Not	N	Duamata
Vermont	Yes	Yes	1964	Π	Equitable	No	No	addressed	No	Prorata
								Not		Marginal
Virginia	Yes	No	N/A	64.1-161 ff	Equitable	No	No	addressed	No	Rate
Virginia	162	INO	IN/A	04.1-101 11	Equitable	INO	INO	auuresseu	NO	nate
						Yes in will and inter				
				83.110A.010		vivos trust to limited		Charged to		Marginal
Washington	Yes	Yes	2003		Equitable		No	skip person	No	Rate
** asimigrom	103	103	2003	• • • • • • • • • • • • • • • • • • • •	Equitable	CACCIIC	1.40	Skip bei 3011	110	nate

West Virginia	Yes	No	N/A	44-2-16a	Equitable	No	Not addressed	No	Prorata
Wisconsin	No	No	N/A		Residuary	Yes			
Wyoming	Yes	Yes	1058	2-10-101 ff	Equitable	No	Not addressed	No	Prorata

Footnotes:

- 1: CA Probate Code Sec. 20110(b)(2): "Where federal law directs otherwise. If federal law directs the manner of proration of the federal estate tax, the California estate tax shall be prorated the same manner." The Personal Representative has a duty to collect estate tax from persons charged with tax.
- 2: DL has adopted Uniform Act (2003) with provisions effective January 1, 2017. The spreadsheet sets forth the law as it will exist on January 1, 2017
- 3: FL: Sec. 733.817(1)(p) provides that recapture tax under 2032A or 2057 are to apportioned as provided in those code sections. Fl. Sec. 733.817(3)(b) apportions additional estate tax to 2044 property.
- 4: GA: Sec. 53-4-63(e): "Unless otherwise directed in the will, nothing in this Code section shall be deemed to limit any rights to reimbursement for federal estate taxes, generarion-skipping transfer taxes; or any other taxes thay may be available to personal representatives under federal law."
- 5: MI: Sec. 3920(1) "An estate, inheritance, or other death tax levied or assessed under the law of this or another state, political subdivision, or country or under a United States revenue act concerning property included in the gross estate under the law, but excluding taxes for which sources of payment are provided within sections 2206, 2207, 2207A, 2207B, and 2603 of the internal revenue code, ...shall be apportioned in the following manner...."
- 6: MN: "The decedent's generation-skipping tax shall be apportioned as provided by federal law." Generally, decedent may otherwise direct by will or other governing instrument; however, statute states that the decedent's will or other written instrument must "specifically indicate an intent" to waive right of recovery under 2207A and 2207B. So as to these two recovery provision, greater specificity is required.
- 7: MS: "If the liabilities of persons interested in the estate as prescribed by this chapter differ from those which result under the Federal Estate Tax Law, the liabilities imposed by the federal law will control and the balance of this chapter shall apply as if the resulting liabilities had been prescribed herein."
- 8: MT: "If the liabilities of persons interested in the estate as prescribed by this chapter differ from those which result under the federal estate tax Law, the liabilities imposed by the federal law will control and the balance of this chapter shall apply as if the resulting liabilities had been prescribed herein."
- 9: NH: "If the liabilities of persons interested in the estate as prescribed by this chapter differ from those which result under the federal estate tax Law, the liabilities imposed by the federal law will control and the balance of this chapter shall apply as if the resulting liabilities had been pprescribed herein."
- 10: NC: Decedent may otherwise direct by will; however, as to wills executed after October 1, 1986, a general direction that the tax is not to be apportioned shall not apply to taxes imposed by IRC 2041, 2042, and 2044. As to these three code sections, will must specifically state otherwise. If will does not do so, then apply 2206, 2207 and 2207A apply. Statute also provides at 28A-27-8:
 - "If the liabilities of persons interested in the estate as prescribed by this chapter differ from those which result under the federal estate tax Law, the liabilities imposed by the federal law will control and the balance of this chapter shall apply as if the resulting liabilities had been prescribed herein."

- 11: SD: "If the liabilities of persons interested in the estate as prescribed by this chapter differ from those which result under the Federal Estate Tax Law, the liabilities imposed by the federal law will control and the balance of this chapter shall apply as if the resulting liabilities had been prescribed herein."
- 12: TX: "If federal law directs the apportionment of the federal estate tax, a similar state tax shall be apportioned in the same manner."
- 13: VA: 64.1-165 provides "None of the foregoing provisions of this article shall in any way impair the right or power of any person by will or by written instrument executed inter vivos to make directin for the payment of such estate taxes and to designate the fund or funds or property out of which such payment shall be made. 64.1-165.1 provides that "a general direction in a will, trust instrument or other document to pay all taxes imposed on account of a testator's or settlor's death or similar language shall not be construed to include the following taxes unless the testator or settlor expressly manifests an intention that such taxes be paid out of his estate, trust or other property by reference to the particular chapter, title or section of the Internal Revenue Code providing for such taxes or otherwise: 1. Additional tax imposed upon disposition or cessation ... under 2032A; 2. ... 2041; 3. ...2044; 4. ...2056A; 5. ... [GST] ...; 6. ...4980A...."
- 14: WV: "But it is expressly provided that the foregoing provisions of this section are subject to the following qualification, that none of such provisions shall in any way impair the right or power of any person by will or by written instrument executed inter vivos to make direction for the payment of such estate taxes, and to designate the fund or funds or property out of which such payment shall be made, and in every such case the provisions of such written instrument executed inter vivos shall be given effect to the same extent as if this section had not been executed."

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State	Marital Deduction	Charitable Deduction	Gift Tax Credit	PTP Credit	State Death Tax Deduction	Foreign Estate Tax Credit	Direct Otherwise?	Standard	Will Controls?	Able to direct otherwise by Revocable Trust?
	No tax	No tax		Ratably to		Inures to those paying foreign				Yes, to extent will does not
Alabama	apportioned	apportioned	all	all	estate tax	estate tax	Yes	"expressly and unamgibuously"	Yes	control
Alaska Arizona	No tax apportioned	No tax apportioned	Ratably to	Ratably to	Inures to those paying state estate tax	Ratably to	Yes	"will provides otherwise"	Yes	Silent
	No tax	No tax		Ratably to		Inures to those paying foreign				Yes, to extent will does not
Arkansas	apportioned	apportioned	all	all	Inures to those	Inures to those	Yes	"expressly and unamgibuously"	Yes	control
					paying	paying				
	No tax	No tax			state	foreign				
California	apportioned	apportioned	Silent	Silent	estate tax	estate tax	Yes	specifically	No	Yes
	No tax	No tax		Ratably to	Inures to those paying state	Ratably to				
Colorado	apportioned	apportioned	all	all	estate tax	all	Yes	"otherwise provided in will"	Yes	Silent

	1									
	No tax	No tax	Ratably to		Ratably to	Ratably to				
СТ	apportioned	apportioned	all	Silent	all	all	Yes	"otherwise directs"	Silent	Yes
	No tax	No tax								
DC	apportioned	apportioned	Unclear	Unclear	Unclear	Unclear	Yes	"otherwise provided in will"	Yes	Silent
					Inures to	Inures to				
					those	those				
					paying	paying				
	No tax	No tax	Ratably to	Ratably to	state	foreign		"specifically indicates an intent to direct		
Delaware	apportioned	apportioned	all	all	estate tax	estate tax	Yes	the apportionment of an estate tax"	Yes	Yes
					Inures to	Inures to				
					those	those				
					paying	paying				
	No tax	No tax	Ratably to	Ratably to		foreign				
Florida	apportioned	apportioned	all	all	estate tax	estate tax	Yes	"express"	No, latest	Yes
								"otherwise expressly directed in the	.,	
Georgia							Yes	will"	Yes	Silent
					Inures to					
					those					
					paying					
	No tax	No tax	Ratably to	Ratably to		Ratably to				
Hawaii	apportioned	apportioned	all	all	estate tax	all	Yes	"otherwise provides"	Yes	Silent
Ilawaii	аррогионец	аррогионец	all	ali	estate tax	all	163	otherwise provides	163	Siletti
					Inures to	Inures to				
						those				
					those					
	No tou	No tour	Datable	Datable C	paying	paying		III a company and company and its constant in the constant in		
l	No tax	No tax	I	Ratably to		foreign	L	"expressly and unamgibuously" statute		,
Idaho	apportioned	apportioned	all	all	estate tax	estate tax	Yes	sets forth suggested wording	Yes	Yes
Illinois	1									ļ
i e		1								
		N1 . 1 .								
	No tax	No tax	au .	6.1	S.1	eri :	.,			
Indiana Iowa	No tax apportioned	No tax apportioned	Silent	Silent	Silent	Silent	Yes	"specific direction" "othewise direct"	Silent	Yes

					I	Ī				
					Inures to					
					those					
			L		paying					
	No tax	No tax	,	Ratably to		Ratably to				
Kansas	apportioned	apportioned	all	all	estate tax	all	Yes	"specifically"	No	Yes
Kentucky										
					Inures to					
					those			"If the decedent has provided in his		
					paying			testament for the apportionment of the		
	No tax	No tax	Ratably to	Ratably to	state	Ratably to		tax the court shall apportion the tax as		
Louisiana	apportioned	apportioned	all	all	estate tax	all	Yes	directed by the deceased."	Yes	Silent
					Inures to					
					those					
					paying					
	No tax	No tax	Ratably to	Ratably to	state	Ratably to				
Maine	apportioned	apportioned	all	all	estate tax	all	Yes	"otherwise provides"	Yes	Silent
	No tax	No tax	Ratably to	Ratably to	Ratably to	Ratably to		"otherwise provided in the will or other		
Maryland	apportioned	apportioned	all	all	all	all	Yes	controlling instrument"	Silent	Yes
					Inures to			-		
					those			Generally, "otherwise provides." For		
					paying			will or other instrument of trust to call		
	No tax	No tax	Ratably to	Ratably to		Ratably to		upon itself tax on QTIP, then must		
Mass.	apportioned	apportioned	all	all	estate tax	all	Yes	"specifically provides otherwise."	Silent	Yes
	111111111111111111111111111111111111111									
						Inures to				
						those				
						paying				
	No tax	No tax				foreign		"unless the governing instrument		
Michigan	apportioned	apportioned	Silent	Silent	Silent	estate tax	Yes	directs otherwise"	Yes	Yes
-					Inures to					
					those					
					paying			"Unless the will or other governing		
	No tax	No tax	Ratably to	Ratably to		Ratably to		instrument otherwise provides" but see		
Minnesota	apportioned	apportioned	all	all	estate tax	all	Yes	f.n. 6	Silent	Yes
	• •							•		•

	I		T		Inures to					
					those					
					paying					
	No tax	No tax	Patably to	Ratably to		Ratably to				
Mississiani							Yes	"will provides otherwise"	Voc	Cilont
Mississippi	apportioned	apportioned	all	all	estate tax	all	res	"will provides otherwise"	Yes	Silent
	No tax	No tax								
Missouri	apportioned	apportioned	Silent	Silent	Silent	Silent	Yes	Decedent provides otherwise		Yes
WIISSOUTT	аррогионец	аррогионец	Siletit	Siletit	Inures to	Siletti	163	Decedent provides otherwise		res
					those					
	No to	NI - t	Datableter	Datablicas	paying	Datablista				
	No tax	No tax		Ratably to		Ratably to	.,	"will or governing instrument otherwise	c., .	
Montana	apportioned	apportioned	all	all	estate tax	all	Yes	provides"	Silent	Yes
								"otherwise directed in the decedent's		
	No tax	No tax						will or except in case when by written		
Nebraska	apportioned	apportioned	Silent	Silent	Silent	Silent	Yes	instrument executed inter vivos"	Silent	Yes
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	- 1- 1								
					Inures to					
					those					
					paying					
	No tax	No tax	Ratably to	Ratably to		Ratably to		"otherwise directs in his or her will"		
Nevada	apportioned	apportioned	all	all	estate tax	all	Yes	"where by written instrument"	Silent	Yes
Nevaua	apportioned	apportioned	dII	all	Inures to	all	res	where by written instrument	Silent	res
					those					
	. .				paying					
New	No tax	No tax	-	Ratably to		Ratably to				
Hampshire	apportioned	apportioned	all	all	estate tax	all	Yes	"will otherwise provides"	Yes	No
	No tax	No tax	Ratably to	Ratably to				"otherwise directs in his will." Also, may		
New Jersey	apportioned	apportioned	all	all	Silent	Silent	Yes	direct by "nontestamentary instrument"		Yes
cw Jeisey	apportioned	apportioned	un	uli	JIICIIC	JIICH	103	ancer by noncestamentary instrument	JIICITE	103
					Inures to	Inures to				
					those	those				
	No tox	No tox	Dotolski	Datablet	paying	paying				
	No tax	No tax	1	Ratably to		foreign				
New Mexico	apportioned	apportioned	all	all	estate tax	estate tax	res	"expressly and unambiguously"	Yes	Yes

				1	1	1				1
	No tov	No tax	Dotoblyto	Dotoblyto				"athomaics provides" but as to 2044		
N. W. I	No tax		1	Ratably to	C'I I	C'I		"otherwise provides" but as to 2044		
New York	apportioned	apportioned	all	all	Silent	Silent	Yes	must "specifically direct" by will	No	Yes
								"In the event the decedent's will		
					Inures to	Inures to		provides a method of apportionment of		
			Inures to	Inures to	those	those		the tax different from the method		
			those	those	paying	paying		provided in subsection (a) above, the		
North	No tax	No tax	paying gift	giving rise	state	foreign		method described in the will shall		
Carolina	apportioned	apportioned	tax	to credit	estate tax	estate tax	Yes	control." See f.n. 10	Yes	No
					Inures to					
					those					
					paying					
	No tax	No tax	Ratably to	Ratably to	state	Ratably to				
North Dakota	apportioned	apportioned	all	all	estate tax	all	Yes	"will otherwise provides"	Yes	No
					Inures to	Inures to		"will or another governing instrument		
			Inures to		those	those		otherwise provides." But as to QTIP,		
			those		paying	paying		recovey provided unless will or		
	No tax	No tax	paying gift	Ratably to	state	foreign		governing instrmt "refers to [2044 or		
Ohio	apportioned	apportioned	tax	all	estate tax	estate tax	Yes	Ohio Stat. Sec.] or to QTIP	Silent	Yes
Oklahoma										
								"will otherwise provides" "A mere		
					Inures to			testamentary direction to pay debts,		
					those			charges, taxes or expenses of		
					paying			administration shall not be considered a		
	No tax	No tax	Ratably to	Ratably to	state	Ratably to		direction against apportionment of		
Oregon	apportioned	apportioned	all	all	estate tax	all	Yes	estate taxes."	Yes	No
					Inures to	Inures to				
					those	those		"may direct." As to GST direction must		
					paying	paying		expressly refer to GST tax. As to 2044		
	No tax	No tax	Ratably to	Ratably to		foreign		recovery must expressly refer to right of		
PA	apportioned	apportioned	all	all	estate tax	estate tax	Yes	recovery	Silent	Yes
		- 1-1	- ''	-	Inures to			,		
					those					
					paying					
	No tax	No tax	Ratably to	Ratably to		Ratably to				
Rhode Island		apportioned	all	all		all	Yes	"unless the will provides"	Yes	No
node Island	apportioned	apportioned	all	aii	estate tax	aıı	res	"unless the will provides"	Yes	No

		_			r	T	_			_
					Inures to					
					those					
					paying					
South	No tax	No tax	Ratably to	Ratably to	state	Ratably to				
Carolina	apportioned	apportioned	all	all	estate tax	all	Yes	"unless the will otherwise provides"	Yes	No
					Inures to					
					those					
					paying					
	No tax	No tax	Ratably to	Ratably to		Ratably to				
South Dakota		apportioned	all	all	estate tax	all	Yes	"unless the will otherwise provides"	Yes	No
outii Bukotu	аррогионеа	аррогионеа	un	un	estate tax	un	163	diffess the will otherwise provides	103	110
	No tax	No tax						"testator otherwise directs in the		
			Cilona	Cilont	Cilont	Cilont	Voc		Vaa	No
Tennessee	apportioned	apportioned	Silent	Silent	Silent	Silent	Yes	testator's will"	Yes	No
								Statute does not apply "to the extent		
					Inures to			the decedent in a written inter vivos or		
					those			testamentary instrument disposing of		
					paying			or creating an interest in property		
	No tax	No tax	Ratably to	Ratably to	state	Ratably to		specifically directs the manner of		
exas	apportioned	apportioned	all	all	estate tax	all	Yes	apportionment"	Silent	Yes
					Inures to					
					those					
					paying					
	No tax	No tax	Ratably to	Ratably to	–	Ratably to		"Unless otherwise provided in the will		
Jtah	apportioned	apportioned	all	all	estate tax	all	Yes	or other dispostive instrument"	Silent	Yes
	арропионов	apportioned			Inures to	u				
					those					
					paying					
	No tax	No tax	Datably to	Ratably to		Ratably to				
			1			1	Voc	"unless the will athematics provides"	Vaa	No
/ermont	apportioned	apportioned	all	all	estate tax	all	Yes	"unless the will otherwise provides"	Yes	No
	.	l								
	No tax	No tax	L							1
/irginia	apportioned	apportioned	Silent	Silent	Silent	Silent	Yes	See f. n. 13	Silent	Yes
					Inures to	Inures to				
					those	those				
					paying	paying		"To the extent that a provision of a		
	No tax	No tax	Ratably to	Ratably to	state	foreign		decedent's will provides for the		
Washington	apportioned	apportioned	all	all	estate tax	estate tax	Yes	apporitonment of an estate tax"	Yes	Yes

West Virginia		No tax apportioned	Silent	Silent	Silent	Silent	Yes	See f. n. 14	Silent	Yes
Wisconsin										
					Inures to					
					those					
					paying					
	No tax	No tax	Ratably to	Ratably to	state	Ratably to				
Wyoming	apportioned	apportioned	all	all	estate tax	all	Yes	"unless the will otherwise provides"	Yes	No

State Tax Apportionment Statutes

By: Trent S. Kiziah

		By: Trent S.	Kiziaii
State	Able to direct otherwise by other dispositive instrument?	Latter document control?	Able to impose on another instrumt more tax?
Alabama	Yes, to the extent will or revocable trust does not control.	Yes, as to revocable trust	Cannot apportion more tax on P over which had no power to transfer
Alaska Arizona	Silent	Silent	Silent
			Cannot
	Yes, to the		apportion more
	extent will or		tax on P over
	revocable	Yes, as to	which had no
	trust does not	*	power to
Arkansas	control.	trust	transfer
California			
California	Yes	Silent	Silent
Colorado	Silent	Silent	Silent

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ст	Yes	Silent	Possibly yes as to will, but as to trust only direct apportmnt inside trust
DC	Silent	Silent	Silent
Delaware	Yes	Yes, as to revocable trust	Cannot apportion more tax on P over which had no power to transfer
Florida	Yes	Yes	Yes, will may direct payment from revocable trust and to GPOA
Georgia	Silent	Silent	Silent
Hawaii	Silent	Silent	Silent
Idaho	Yes	Yes, as to revocable trust	Cannot apportion more tax on P over which had no power to transfer
Illinois			
Indiana	Yes	Silent	Silent
Iowa			

	•		
Kansas	Yes	Yes	Yes
Kentucky			
Kentucky			
Louisiana	Silent	Silent	Silent
Maine	Silent	Silent	Silent
Maryland	Yes	Silent	Silent
Mass.	Silent	Silent	Silent
Michigan	Yes	Silent	Revocable Trust and other governing instrmt only controls P under that instrumt
		Cil	
Minnesota	Yes	Silent	

		I	
Mississippi	Silent	Silent	Silent
Missouri	Yes	Silent	No
Montana	Yes	Silent	Silent
Nebraska	Yes, inter vivos trust	Silent	Possibly yes as to will, but as to trust only direct apportmnt inside trust
Nevada	Yes, inter vivos trust	Silent	Possibly yes as to will, but as to trust only direct apportmnt inside trust
New Hampshire	No	Silent	Silent
New Jersey	Yes	Silent	Yes if "otherwise directs"
		Yes, as to revocable	Cannot apportion more tax on P over which had no power to
New Mexico	Yes	trust	transfer

	r	r	T
		Yes, see	
		statute as	Yes if "otherwise
New York	Yes	to details	directs"
North			
		21/2	C'I I
Carolina	No	N/A	Silent
North Dakota	No	N/A	Silent
Ohio	Yes	Silent	Silent
Oklahoma	. 65	0	
Orogon	No	No	Silent
Oregon	INO	NO	Siletit
PA	Yes	Silent	Silent
Rhode Island	No	Silent	Silent
-	<u> </u>		

South Carolina	No	Silent	Silent
South Dakota	No	Silent	Silent
Tennessee	No	Silent	Silent
Texas	Yes	Yes, see statute as to details	No
Utah	Yes	Silent	Silent
Vermont	No	Silent	Silent
Virginia	Yes	Silent	No
		Yes, as to revocable	Cannot apportion more tax on P over which had no power to
Washington	Yes	trust	transfer

West Virginia	Voc	Silent	Silent
	163	Siletti	Siletit
Wisconsin			
Wyoming	No	Silent	Silent