



*New York State Archives*

**New York State Department of Taxation and Finance Estates  
Tax Processing Unit Article 10 Estate Tax Files 19802**

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New York State Archives  
222 Madison Avenue  
Albany, NY 12230  
[archref@nysed.gov](mailto:archref@nysed.gov)  
URL: <http://www.archives.nysed.gov/>

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## Overview of the Records

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<b>Repository:</b>	New York State Archives
<b>Summary:</b>	The Estates Tax Processing Unit deals with the payment of taxes against the transfer of property from the estates of decedents. Records include last wills and testaments; real property appraisals and photographs; correspondence; trust deeds; estate inventories; and other documents pertaining to the transfer of estates and payment of taxes on estates. Because most decedents established life trusts to dispose of their estates, the files often include wealthy citizens such as Astor, Morgan, Carnegie, and Rockefeller.
<b>Creator:</b>	New York (State). Department of Taxation and Finance. Estates Tax Processing Unit
<b>Title:</b>	Article 10 estate tax files
<b>Quantity:</b>	92 cubic feet
<b>Inclusive Date:</b>	1885-1990
<b>Series:</b>	19802

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## Arrangement

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19802-97: Arranged by status (active, closed, or remainder) and therein alphabetical by name of decedent.

19802-78: Arranged by name of decedent.

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## Administrative History

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The Estates Tax Processing Unit is administratively located within the Office of Revenue and Information Management. This office is responsible for processing all tax returns; maintaining master files of registrations and licenses for all taxes; issuing tax refunds and assessments;

performing all revenue accounting and distribution; and developing, implementing, and maintaining the department's data processing and communication network systems.

The office is comprised of two divisions: Information Systems Management; and Processing and Revenue Management. As their names imply, the former is concerned with the department's electronic information systems while the latter deals with the assessment, collection, and refunding of taxes. The Estates Tax Processing Unit is responsible for administering Articles 10, 10-C, and 26 of the Tax Law which deal with the payment of taxes against the transfer of property from the estates of decedents.

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## Scope and Content Note

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This series consists of executed copies of last wills and testaments; real property appraisals; photographs of real properties; incoming and outgoing correspondence; deeds of trusts; indentures establishing trusts; court orders "modifying tax order and fixing a tax"; estate inventories; copies of receipts for payment of taxes; and numerous other legal documents pertaining to the transfer of estates and payment of taxes on these estates as set forth in Articles 10 and 10-C of the Tax Law. The bulk of the files pertain to the estates of decedents who established life trusts to dispose of their estates.

The last wills and testaments, property appraisals, and estate inventories are by far the most historically significant documents in the series because they provide detailed information about the decedent's estate and its disposition. These documents often provide the names of beneficiaries; their relationship to the decedent; amount or properties bequeathed by the decedent; and the names and addresses of philanthropic, charitable, or other organizations and institutions to which the decedent bequeathed part(s) of his or her estate.

19802-78: This accretion consists of records of transfer tax for the estates of J.J. Astor; J.P. Morgan; William H. Frear (husband of Martha F.W. Frear and owner of Wm. H. Frear and Co., Troy, NY); and Francis Emory Trowbridge (husband of Minnie Hackett Trowbridge of New York City).

19802-97: Because these files relate to estates for which decedents established life trusts, many of them concern wealthy individuals. In fact, the series contains files concerning the estates of Andrew Carnegie, John D. Rockefeller, Jr., and Vincent Astor. Other files pertain to the estates of persons not as readily recognized, but who nonetheless had large estates (frequently in the millions of dollars) for which life trusts had been established. In addition, the bulk of the files pertain to individuals who lived in or near the greater metropolitan New York area.

The bulk of a file typically consists of executed copies of the various legal documents and associated correspondence filed with the County Surrogate Court clerk's office. These pertain mainly to court orders modifying and fixing taxes or the establishment and/or amending of

trusts. These documents are frequently quite technical in nature since they pertain to very fine points of the Tax Law and the Estates, Powers, and Trusts Law.

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## Use of Records

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### Access Restrictions

There are no restrictions regarding access to or use of this material.

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## Administrative Information

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### Custodial History

19802-78: This accretion was received from the State Library and originally filed as series A3214. It was integrated with the 1997 accretion by Archives staff in May 1998.

19802-97: As of June 1997, there are approximately 32 files that Estate Tax Processing staff consider to be active. The remaining files are either closed or their status is not definitely known.

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## Access Terms

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- Administering tax records
- New York (State)
- Taxation--New York (State)
- Legal documents
- Estate planning--New York (State)
- Tax collection
- Financial records
- Collecting taxes
- Inheritance and transfer tax
- Finance, Public
- Carnegie, Andrew, 1835-1919.
- Frear, William H., d.1917.
- Morgan, J. Pierpont (John Pierpont), 1837-1913.

- Trowbridge, Francis Emory, d. 1912.
- Astor, John Jacob, 1864-1912.
- Astor, Vincent, 1891-1959.
- Rockefeller, John D. (John Davison), 1874-1960.