



New York State Estate Tax Report of Federal Audit Changes

For the estate of a decedent who died after May 25, 1990, but before February 1, 2000

For office use only

Decedent's last name, First name, Middle initial, Social security number, Address of decedent at time of death, Date of death, City, village, or post office, State, ZIP code, County of residence

On the date of death, decedent was a: Resident of New York State Nonresident of New York State

If there has been a change of executors, and you are submitting letters testamentary or letters of administration with this form, indicate in this box the type of letters. Enter L if regular, LL if limited letters. If you are not submitting letters with this form, enter N.

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

If the decedent possessed a cause of action or was a plaintiff in any litigation at the time of death, check the box and attach an explanation (see instructions). If you elect to pay the tax in installments as described in IRC section 6166 (NY Tax Law section 997), check the box, and attach Form ET-415 in duplicate.

Tax computation table with 26 rows. Rows 1-14 are standard calculations. Rows 15-19 are credits. Row 20 is total other credits. Rows 21-22 are net estate tax and minimum tax. Row 23 is total estate tax. Row 24 is prior tax payments. Row 25 is amount owed. Row 26 is amount to be refunded.

Attach check or money order here.

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

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

## Recapitulation

Enter the amounts from the federal schedules as adjusted by the federal line adjustments.

Gross assets (see instructions)	Value at date of death	or	Alternate value
27 Schedule A — Real Estate .....	27		
28 Schedule B — Stocks and Bonds .....	28		
29 Schedule C — Mortgages, Notes, Cash, and Bank Deposits .....	29		
30 Schedule D — Insurance on the Decedent's Life .....	30		
31 Schedule E — Jointly Owned Property .....	31		
32 Schedule F — Other Miscellaneous Property .....	32		
33 Schedule G — Transfers During Decedent's Life .....	33		
34 Schedule H — Powers of Appointment .....	34		
35 Schedule I — Annuities .....	35		
36 Total (add lines 27 through 35) .....	36		
37 Amount from Form ET-417, Computation of Family-Owned Business Exclusion .....	37		
38 Schedule U — Qualified Conservation Easement Exclusion .....	38		
39 Amount from Form ET-419, Computation of Exclusion for a Victim of Nazi Persecution .....	39		
40 Total of exclusions (add lines 37, 38, and 39) .....	40		
41 Enter the net amount of additions (or subtractions) from line 69 below .....	41		
42 Add or subtract line 41 to or from the amount on line 40 .....	42		
43 <b>New York adjusted gross estate</b> (add or subtract line 42 to or from the amount on line 36; also enter on line 1, page 1) .....	43		

### Computations

44 For resident decedent (enter amount from page 3, line 70) .....	44		
45 New York gross estate for resident decedent (subtract line 44 from line 43) .....	45		
46 New York gross estate for nonresident decedent (enter amount from page 3, line 71) .....	46		
47 Divide line 45 or 46 by line 43 (round off the decimal to four places; cannot be more than 1.0000) .....	47		

**Deductions (see instructions). Note:** To claim a deduction for principal residence, complete Schedule 5 on page 3.

48 Schedule J — Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims .....	48		
49 Schedule K — Debts of Decedent, Including Mortgages and Liens .....	49		
50 Schedule L — Net Losses During Administration .....	50		
51 Schedule T — Qualified Family-Owned Business Interest Deduction .....	51		
52 Add lines 48, 49, 50, and 51 .....	52		
53 Federal estate tax on excess retirement accumulations (section 4980A(d) of the IRC), if any .....	53		
54 Subtract line 53 from line 52 .....	54		
55 Schedule M — Marital Deduction .....	55		
56 Enter amount, if any, from page 3, line 72 .....	56		
57 New York bequests to surviving spouse (line 55 and add or subtract line 56) .....	57		
58 Schedule O — Charitable Deduction .....	58		
59 Enter amount, if any, from page 3, line 73 .....	59		
60 New York charitable deduction (add lines 58 and 59) .....	60		
61 Deduction for principal residence (from line 74) .....	61		
62 Total New York allowable deductions (add lines 54, 57, 60, and 61; also enter on page 1, line 2) .....	62		

### Schedule 1 — New York adjustments to federal gross estate

	Additions		Subtractions	
63 Property subject to a limited power of appointment created before September 1, 1930, includable in the New York estate under section 957 of the Tax Law .....	63			
64 Federal gift tax, if any, included on Schedule G of federal Form 706 .....			64	
65 New York State gift tax, if any paid, by decedent or decedent's estate for gifts made by decedent or spouse within three years of decedent's death .....	65			
66 Enter the <b>full</b> value of property included in the federal gross estate under the provisions of section 2044 of the Internal Revenue Code (QTIP) .....			66	
67 Enter the <b>full</b> value of property includable in the New York gross estate under the provisions of section 954(a)(4) and (5) of the Tax Law .....	67			
68 Total (add lines 63, 65, and 67 in Additions column and add lines 64 and 66 in Subtractions column) .....	68			
69 Net difference — plus or minus (enter here and on line 41 above) .....	69			

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

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

**70** Total value of property located outside New York State (listed above) for a resident decedent  
*(enter here and on page 2, line 44)* ..... **70**

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

**71** Total value of property located in New York State listed above for a nonresident decedent  
*(enter here and on page 2, line 46)* ..... **71**

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

If an addition to, or deduction from, the federal marital deduction is required, list the property and indicate the federal schedule(s) on which it is listed. Also, indicate the amount of the adjustment (*see instructions*).

The federal marital deduction must be reduced by the value of any property that passed to the surviving spouse and was included in the amount on line 39, as reported on Form ET-419, *Computation of Exclusion for a Victim of Nazi Persecution*.

**72** Total value of property listed on this schedule (*if negative amount, enter minus; enter here and on page 2, line 56*) ..... **72**

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

List property passing under a limited power of appointment created before September 1, 1930, that passes or has passed to a qualified charitable organization, if such property is included in the amount on line 62, page 2 (*Tax Law, section 957(c)*).

The federal charitable deduction must be reduced by the value of any property that is also included in the amount on line 39, as reported on Form ET-419, *Computation of Exclusion for a Victim of Nazi Persecution*.

**73** Total value of property listed on this schedule (*enter here and on page 2, line 59*) ..... **73**

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**Schedule 5 — Deduction for principal residence (for estates of decedents who died on or after June 8, 1995)**

<b>a.</b> Value of principal residence as reported on Schedule A, B, E (Part II only), or G .....	<b>a</b>		
<b>b.</b> Mortgages and other deductions specifically attributable to principal residence as reported on Schedule J, K, M, and N:			
Administration expenses ( <i>from Schedule J</i> ) .....			
Debts of decedent ( <i>from Schedule K</i> ) .....			
Bequests to spouse (marital deduction) ( <i>from Schedule M</i> ) .....			
Charitable bequests ( <i>from Schedule N or federal Schedule O</i> ) .....			
<b>Total deductions</b> ( <i>add items above</i> ) .....	<b>b</b>		
<b>c.</b> Net value of principal residence ( <i>subtract line b from line a</i> ) .....	<b>c</b>		
<b>d.</b> Maximum allowable deduction .....	<b>d</b>	250,000	00
<b>74</b> Deduction for principal residence ( <i>enter the lesser of line c or line d; enter here and on line 61</i> ) .....	<b>74</b>		

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

I declare that I am (*check one or more*):     an attorney     a certified public accountant     an enrolled agent or  
 a public accountant enrolled with the New York State Education Department

I agree to represent the executor for the estate, and I am authorized to receive tax information regarding this estate.

Signature of authorized representative \_\_\_\_\_ Date \_\_\_\_\_

# Instructions

Attach a copy of the federal audit changes including the line adjustments and supporting schedules. If you did not receive a copy of the line adjustments, request it from the IRS.

Mail this form with your payment, if any, to:

NYS TAX DEPARTMENT  
TTTB — ESTATE TAX — 855  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

Use the same address for private delivery services.

Make check payable to **Commissioner of Taxation and Finance**. Please write the decedent's name, social security number, and **Estate Tax** on the check or money order to help us process the payment.

**Attorney information** — If the estate is represented by an accountant instead of an attorney, write **accountant** and enter the information in the area provided for attorney information. If the attorney or accountant representing the estate has changed since the New York State Estate Tax Return was filed, submit a new power of attorney (Form ET-14).

**Executor information** — If the executor for the estate has changed since the New York State estate tax return was filed, submit an original of the letters testamentary or letters of administration if they were obtained from Surrogate's Court. Otherwise, attach an explanation for the change.

If the estate has more than one executor, attach a list of their names, addresses, social security numbers and phone numbers. In the area provided, enter the information for an executor who is a New York resident, if there is one.

## Litigation

If the decedent possessed a cause of action or was a plaintiff in any litigation at the time of his or her death, or the estate has undertaken or is considering any litigation on behalf of the decedent, check the box and attach a description of such litigation. Include the value of any settlement or anticipated settlement.

For estates of decedents dying on or after July 13, 1999, the department will waive the penalty and interest that applies to the estate tax attributable to the value of a cause of action (litigation) that is includable in the taxable estate of the decedent. We will waive penalty and interest on such amount from the date an estate tax return is filed that discloses the cause of action, to the date of payment, but not more than one year after the date of settlement or final judgement.

Payments for wrongful death are not includable in the gross estate, but damages for pain and suffering are.

**Installment election** — If you elected to pay the New York State estate tax in installments, as provided under section 997 of the Tax Law, and the estate qualifies for the election after the federal audit, check the box and complete a new Form ET-415 and file it with Form ET-115. If you did not make the election at the time of filing the New York State estate tax return, Form ET-90, you may elect to pay in installments that portion of the

deficiency (but not any tax originally determined to be due) that is attributable to the closely held business interest. However, this is true only if you made a similar election for federal purposes.

You must make this election not later than 60 days after the issuance of a notice and demand for payment of the New York State estate tax deficiency.

## Line Instructions

Complete lines 27 through 74, then lines 1 through 26.

**Recapitulation** — Enter the adjusted amounts on the appropriate line for Schedules A to U.

**Lines 63 through 74** — Refer to Form ET-90-P for the instructions for Schedules 1 through 5 to determine your New York adjustments.

**Line 4** — If there is a change in the amount of New York adjusted taxable gifts from that reported on Form ET-90, page 1, line 4, complete Form ET-90-P, page 10, *Worksheet I*, and enter that amount on line 4 of this form. If there is no change, enter the amount reported on Form ET-90, page 1, line 4.

**Lines 6 and 7** — Refer to Form ET-90-P, table A, page 12 and table B, page 13, to compute the amounts for lines 6 and 7.

**Line 13** — If there is a change in the amount of gift tax payable for gifts made after 1982 from that reported on Form ET-90, page 1, line 13, complete Form ET-90-P, page 10, *Worksheet II*, and enter that amount on line 13 of this form. If there is no change, enter the amount reported on Form ET-90, page 1, line 13.

## Privacy notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies, for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

## Need help?


**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For estate tax information**, call toll free 1 800 641-0004. If busy, call 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.


**Fax-on-demand forms ordering system:** Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch-Tone phone to order by fax. A fax code is used to identify each form.

**Internet access:** <http://www.tax.state.ny.us>

Access our Web site for forms, publications, and information.

**Hotline for the hearing and speech impaired:** If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

 **Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

 **Mailing address:** If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.