

For office use only



New York State Department of Taxation and Finance

Application for Extension of Time To File and/or Pay Estate Tax

ET-133

(1/00)

Decedent's last name		First name	Middle initial	Social security number	
Address of decedent at time of death (number and street)				Date of death	Check box if copy of death certificate is attached (see inst.) <input type="checkbox"/>
City, village or post office		State	ZIP code	County of residence	
On the date of death, decedent was a: <input type="checkbox"/> Resident of New York State				<input type="checkbox"/> Nonresident of New York State (attach completed Form ET141, Estate Tax Domicile Affidavit)	

Executor: If 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 name	MI	Check box if POA is attached <input type="checkbox"/>	Executor's last name	First name	Middle initial	
In care of (firm's name)				If more than one executor, check box and see <i>Instructions</i> <input type="checkbox"/>			
Address of attorney or authorized representative				Address of executor			
City, village, or post office		State	ZIP code	City, village, or post office		State	ZIP code
Social security number of attorney or authorized rep.		Telephone number ()		Social security number of executor		Telephone number ()	

Extension of time to file (Tax Law, section 976(a)(1))
 In the space provided below, explain in detail why it is impossible or impractical to file a return within 9 months after the date of the decedent's death (see instructions on back).

Extension date requested	month	day	year
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Extension of time to pay (Tax Law, section 976(a))
 In the space provided below, explain in detail why payment of the estate tax by the due date (that is, within 9 months of the date of death) will cause undue hardship to the estate. Include documentation of any effort the estate has made to convert assets to pay the tax. If the tax cannot be determined because the size of the estate is unascertainable, check here and attach an explanation (see instructions on back).

Extension date requested	month	day	year
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State in detail why you need an extension. (Attach additional sheets if necessary.)

Computation

1	Estimated value of New York adjusted gross or federal gross* estate (include all property, wherever located)	1		
2	Estimated deductions (see instructions for Form ET-90 or federal Form 706*)	2		
3	Estimated New York or federal* taxable estate (subtract line 2 from line 1)	3		
4	Estimated net estate tax (see instructions if the date of death was before February 1, 2000)	4		
5	Amount previously remitted, if any	5		
6	Amount remitted with this form, if any (make check payable to Commissioner of Taxation and Finance and attach to this form)	6		

* for decedents dying on or after February 1, 2000

Certification: Under penalties of perjury, I declare that I am the duly appointed executor or administrator for the above-named estate, the attorney or accountant representing such individual, or a person with a power of attorney to act on behalf of the executor, and that, to the best of my knowledge and belief, the information contained on this application is true and correct.

Signature of executor/administrator, attorney, or accountant for estate, or other person with power of attorney	Date
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Instructions

Who may file Form ET-133

The executor who is required to file the estate tax return for the decedent's estate may file Form ET-133 to apply for an extension of time to file or for an extension of time to pay the estate tax, or both, under section 976 of the Tax Law. The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate; if no executor, executrix, administrator, administratrix, or personal representative is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent. Also, an authorized attorney, certified public accountant, or other person holding power of attorney (POA) may use this form to apply for an extension of time on behalf of the executor.

If you have not previously submitted a copy of the death certificate, check the box and attach a copy to this form.

If letters testamentary or letters of administration have been obtained from surrogate's court but not submitted, attach them to this form and indicate in the space provided the type of letters you are submitting.

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.

If this application is signed by the authorized representative of the executor, enter the information for that person (attorney, CPA, or person with POA) in the area indicated for attorney or authorized representative.

If an executor has not been appointed, this application may be signed by a person acting as executor who has sufficient knowledge of the estate to file an accurate return. The information (name, address, etc.) for the person acting as executor should be entered in the area provided for the executor. If the application is signed by the authorized representative of a person acting as executor, refer to the information above.

When to file

You must file Form ET-133 not later than nine months from the date of death. However, to avoid penalties if the Tax Department denies your application(s), you should file the application early enough so that the Tax Department can review the application and reply before the estate tax and return are due. We will notify you in writing of the Tax Department's decision. If we approve your application, you must file the return and/or pay the tax by the extended due date(s).

Where to file

Mail this form and your payment (if required) to: **NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556.**

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* in these instructions for information on ordering forms and publications.) If you use **any** private delivery service, whether it is a designated service or not, address your return to: **The Chase Manhattan Bank, NYS Government Tax Processing, 12 Corporate Woods Blvd - 4th Floor, Albany NY 12211-2524.**

Estate tax return due date

The return due date is nine months after the decedent's death. If there is no numerically corresponding day in the ninth month, the last day of the ninth month is the due date. When the due date falls on Saturday, Sunday, or a legal holiday, the due date is the next weekday that is not a legal holiday.

Extension of time to file (Tax Law, section 976(a)(1))

The extension of time to file an estate tax return may not exceed six months unless the executor is out of the country.

The application must establish sufficient cause why it is impossible or impractical for the executor to file a return by the estate tax return due date.

An extension of time to file does not extend the time to pay.

Therefore, if the application is for an extension of time to file only, you must show the amount of the estate tax estimated to be due and include a check or money order payable to the **Commissioner of Taxation and Finance** with the application (if not previously paid). Write the decedent's social security number and **Estate tax** on the check or money order.

Extension of time to pay (Tax Law, section 976(a))

A discretionary extension of time to pay for undue hardship under section 976(a)(3) may not exceed four years. Different extension periods may be applicable to extensions of time granted for section 997 election (closely held business).

The application must establish that it is an undue hardship for the executor to pay the full amount of the estate tax by the estate tax return due date (nine months after the date of death). You must document any effort the estate has made to convert assets to pay the tax. Include information on the listing of real estate, loans, marketability of securities, and so forth.

In general, an extension of time to pay will be granted only for the amount of the cash shortage. You must show the amount of the estate tax (attach a copy of the return if it has already been filed; otherwise estimate the tax), the amount of the cash shortage (including a statement of the current assets in the estate and the assets already distributed), a plan for partial payments during the extension period, and the balance due. You must attach a check or money order payable to the **Commissioner of Taxation and Finance** for the balance due. Write the decedent's social security number and **Estate tax** on the check or money order.

You must pay the part of the estate tax for which the extension of time is granted by the extended due date, with interest computed from the date that is nine months from the date of death to the date of payment.

To determine the estimated net estate tax for decedents dying before February 1, 2000, be sure to include New York adjusted taxable gifts, if any, and the applicable unified credit.

If the estate is unable to pay 90% of the tax within six months (seven months for decedents who die on or after October 1, 1998, and before February 1, 2000) from the date of death, but is able to pay the tax within nine months, no extension of time to pay the tax is allowed and applicable interest charges will be imposed. For decedents dying on or after February 1, 2000, the prepayment is repealed.

Note: You must file the return within nine months from the date of death, unless an extension of time to file has been granted.

Penalties

Penalties may be imposed for failure to file the estate tax return within the extension period granted, or failure to pay the balance of the estate tax due within the extension period granted.

Bond

If an extension of time to pay is granted, the executor may be required to furnish a bond.

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.

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 924, 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.