

Surrogate's Court: County of \_\_\_\_\_

**Stipulation Reserving Domicile**

In the Matter of the Application for

of the Estate of

Deceased

Date of death \_\_\_\_\_

Social security number \_\_\_\_\_

Attach a copy of the death certificate.

An application having been made to the Surrogate on behalf of the Estate of decedent for Ancillary Letters Testamentary (or of Administration) in the above-entitled proceeding, and the Commissioner of Taxation and Finance not having had an opportunity to investigate the alleged nonresident status of the decedent, and the representatives of the Estate having requested the Commissioner, nevertheless, to issue a Waiver of Citation in order to facilitate the granting of such application:

It is Hereby Stipulated and Agreed by and between the undersigned:

(1) that the representatives of said Estate will timely file a New York State Estate Tax Return, or such other required document, to determine the New York Estate Tax (if any) for which said Estate may be liable, and will pay the amount thereof as finally determined; that the issuance of Ancillary Letters Testamentary (or of Administration) so applied for, shall not be an estoppel against the Commissioner of Taxation and Finance on the question of domicile of the decedent;

(2) that the Commissioner of Taxation and Finance will issue a Waiver of Citation in the above-entitled proceeding in reliance upon the agreement set forth in paragraph (1) hereof; and

(3) that the attorneys for the petitioner shall serve upon the Attorney for the Commissioner of Taxation and Finance a copy of the decree herein with Notice of Entry.

Date: N.Y. 19

\_\_\_\_\_  
Attorney for Commissioner of Taxation and Finance

\_\_\_\_\_  
Attorney for Petitioner

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\_\_\_\_\_  
(Firm's name and address)