

For office use only



New York State Department of Taxation and Finance

Tentative Payment of Estate Tax

ET-130

(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 checked="" type="checkbox"/> Nonresident of New York State					
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 . <input type="checkbox"/>					

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 ()	

Computation of tentative payment

Attach check or money order here.	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)	4	
	5	Amount previously remitted, if any	5	
	6	Amount remitted with this form (make check or money order payable to Commissioner of Taxation and Finance)	6	

* for decedents dying on or after February 1, 2000

Mail this form and your payment to: **NYS ESTATE TAX PROCESSING CENTER
PO BOX 5556
NEW YORK NY 10087-5556.**

See *Private delivery services* on the back page if you do not wish to use the U.S. Postal Service to send in your form.

Instructions

To avoid interest charges for underpayment of estate tax, 90% of the tax as finally determined must be paid within six months (seven months for decedents dying on or after October 1, 1998, but before February 1, 2000) from the date of death. The balance must be paid within nine months from the date of death unless an extension of time to pay the estate tax is obtained (Form ET-133); otherwise, additional interest and penalty charges may apply.

If the date of death was on or after February 1, 2000, the estate may avoid interest charges by paying the estate tax within nine months of the date of death.

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 in your computation.

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

If the estate is represented by an attorney, accountant, or other authorized representative, and a Form ET-14, *Estate*

Tax Power of Attorney, has not been submitted previously, you may submit one at this time by attaching it to this form and checking the POA box next to the attorney/representative's name above.

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 above, enter the information for an executor who is a New York State resident, if there is one.

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.

If an executor has not been appointed, this form may be filed by a person having knowledge of all the assets in the decedent's estate. This person must also enter his or her name, address and social security number in the area provided for the executor.

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.

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. If you have used a designated private delivery service and need to establish the date of delivery, contact that private delivery service for instructions on how to obtain written proof of the date of delivery. 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.**

The current designated private delivery services are:

1. Airborne Express (Airborne):
Overnight Air Express Service
Next Afternoon Service
Second Day Service
2. DHL Worldwide Express (DHL):
DHL Same Day Service
DHL USA Overnight
3. Federal Express (FedEx):
FedEx Priority Overnight
FedEx Standard Overnight
FedEx 2 Day
4. United Parcel Service (UPS):
UPS Next Day Air
UPS Next Day Air Saver
UPS 2nd Day Air
UPS 2nd Day Air A.M.