

For office use only



New York State Department of Taxation and Finance

# New York State Estate Tax Return

# ET-706

(10/00)

For an estate of a decedent whose date of death is on or after February 1, 2000

Check here if this is an amended return

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:				Nonresident of New York State (attach completed Form ET-141, Estate Tax Domicile Affidavit)	
<input type="checkbox"/> Resident of New York State				<input type="checkbox"/>	
<b>Executor</b> – If you are submitting Letters Testamentary or Letters of Administration with this form, indicate in this box the type of letters. Enter <b>L</b> if regular, <b>LL</b> if limited letters. If you are not submitting letters with this form, enter <b>N</b> . <input type="checkbox"/>					
<b>Surrogate's court</b> – If a proceeding for probate or administration has commenced in a surrogate's court in New York State, enter county. <input type="checkbox"/>					

Attorney's or authorized representative's Last name			First name	MI	Executor's Last name			First name	MI	
In care of (firm's name)			Check box if POA is attached <input type="checkbox"/>	If more than one executor, check box and see Instructions <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 ( )			
If the decedent possessed a cause of action or was a plaintiff in any litigation at the time of death, check this box and complete Schedule 3 on the back (see instructions). <input type="checkbox"/>										
<b>Installment payments of tax for closely held business.</b> Do you elect to pay the tax in installments as described in IRC section 6166 (NY Tax Law section 997)? If Yes, attach Form ET-415 in duplicate. <input type="checkbox"/> Yes <input type="checkbox"/> No										
Releases of lien are requested Attach Form(s) ET-117 (see instructions) (Enter number of counties) <input type="checkbox"/>					Federal estate tax return required. If Yes, attach a completed copy. <input type="checkbox"/> Yes <input type="checkbox"/> No					
Federal gross estate tax from line 10 of Form 706 <input type="checkbox"/>					Federal taxable estate from line 3 of Form 706 <input type="checkbox"/>					

### Tax Computation

1 Federal credit for state death taxes (from line 15 of federal Form 706 or line 9, Part II, of Form 706-NA) .....	1		
2 Estate tax or inheritance tax payable to another state(s), allowable as a federal credit (if none, skip lines 3, 4, 5, 6, and 12 through 19, enter zero on line 7, and enter the amount from line 1 on line 8) .....	2		
3 <b>Residents:</b> enter amount from line 14 <b>Nonresidents:</b> enter amount from line 19 .....	3		
4 Federal gross estate from line 1 of federal Form 706 or line 1, Sch. B, pg. 2 of Form 706-NA .....	4		
5 Divide line 3 by line 4 (carry the decimal to four places). The result should not be greater than 1.0 .....	5		
6 Multiply the amount on line 1 by the decimal on line 5 .....	6		
7 Limitation - enter the <b>smaller</b> of line 2 or line 6, if any; otherwise, enter zero .....	7		
8 New York State estate tax (subtract the amount on line 7, if any, from the amount on line 1) .....	8		
9 Prior tax payments, if any (attach a schedule of dates and amounts) .....	9		
10 If line 9 is less than line 8, subtract line 9 from line 8. This is the <b>amount you owe</b> .....	10		
11 If line 9 is greater than line 8, subtract line 8 from line 9. This is the amount to be <b>refunded to you</b> .....	11		

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

Signature of attorney or authorized representative \_\_\_\_\_ Date \_\_\_\_\_

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. Furthermore, I/we, as executor(s) for this estate, authorize the person, if any, named as my/our representative on this return to receive confidential tax information regarding this estate.

Signature of executor	Date	Signature of co-executor	Date
Signature of preparer other than executor		Date	
Address of preparer		City	State ZIP code

Mail your return and payment (if any) to: NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556

**Schedule 1 - Resident**

List below each item of real and tangible personal property **located outside New York State**. Include the item number, the schedule of federal Form 706 on which it was reported, and the reported value of the property.

Item number	Description	Value	

<b>12</b> Total value of property listed above .....	<b>12</b>		
<b>13</b> Property subject to a limited power of appointment created before September 1, 1930, includable in the New York gross estate under section 957 of the Tax Law, if any ( <i>see instructions</i> ) .....	<b>13</b>		
<b>14</b> Subtract line 13 from line 12; enter the result here and on line 3, page 1 .....	<b>14</b>		

**Schedule 2 - Nonresident**

<b>15</b> Federal gross estate from line 4, page 1 .....	<b>15</b>		
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List below each item of real and tangible personal property **located in New York State**. Include the item number, the schedule of federal Form 706 or 706-NA on which it was reported, and the value reported.

Item number	Description	Value	

<b>16</b> Total value of property listed above .....	<b>16</b>		
<b>17</b> Property subject to a limited power of appointment created before September 1, 1930, includable in the New York gross estate under section 957 of the Tax Law, if any ( <i>see instructions</i> ) .....	<b>17</b>		
<b>18</b> Add lines 16 and 17 .....	<b>18</b>		
<b>19</b> Subtract line 18 from line 15; enter the result here and on line 3, page 1 .....	<b>19</b>		

**Schedule 3 - Description of litigation or cause of action**

In the area provided, describe any litigation in which the decedent was a plaintiff, or litigation that is pending or contemplated on behalf of the decedent. Include the actual or estimated values of such litigation (*see instructions*).

**This return must be filed within nine months after the date of death unless an extension of time to file the return has been granted.**

If you use **any** private delivery service, address your return to: The Chase Manhattan Bank, NYS Government Tax Processing, 12 Corporate Woods Blvd-4th Floor, Albany NY 12211-2524.

**Refer to the separate instructions for additional information.**

**Reminders:** Sign this return. If there is an amount due on line 10, make check payable to the **Commissioner of Taxation and Finance**. Also, if you must file a federal estate tax return, attach a copy of your completed federal return along with any accompanying schedules and supplementary information.