

For office use only



New York State Department of Taxation and Finance

New York State Estate Tax Certification
For estates of individuals dying after May 25, 1990

ET-85 (8/99)

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 or 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.

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

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 authorized representative, Date

Did decedent make any gifts or transfers in excess of \$10,000 in any calendar year after December 31, 1982? Yes No. If Yes, enter amount. Also, if Yes, were gift tax returns filed? Yes No.

Estimated Net Estate (including jointly held assets)

Table with 10 rows: 1 Real property, 2 Bank deposits, mortgages, notes and cash, 3 Stocks and bonds, 4 Life insurance, 5 Annuities, 6 Retirement benefits, 7 Miscellaneous assets (cars, boats, coin collections, etc.), 8 Add lines 1 through 7, 9 Estimated deductions, 10 Estimated net estate (subtract line 9 from line 8).

Were waivers or releases of lien previously issued? If Yes, give date of issuance. Was the decedent a member of a partnership? Did the decedent have a surviving spouse? If the decedent was a nonresident of New York State, does the estate include real property or tangible personal property having an actual situs in New York State?

Check the applicable box or boxes below:

Waivers are requested - Waivers are not required for estates of decedents dying on or after February 1, 2000. There is no fee for a waiver. Submit a completed Form ET-99, Estate Tax Waiver Notice, for each institution having assets in the name of the decedent, either alone or jointly with another, in excess of \$30,000 (\$50,000 for life insurance policies or employee death benefits).

Releases of lien are requested - There is no fee for a release of lien. Submit a completed Form ET-117, Release of Lien of Estate Tax, in duplicate, for each county in which real property is located (indicate below the number of counties). A release of lien is not required if the real property was held jointly by the decedent and the surviving spouse as the only joint tenants (applicable to estates of decedents who died after May 25, 1990).

If releases of lien are requested, enter the number of counties here.

Certification: The undersigned states that he or she is the duly appointed executor or administrator, or a beneficiary or person having an interest in the above named estate for which no executor or administrator has been appointed. This certification estimates the assets of the decedent's estate, and the answers to the above questions are each and every one of them true in every particular. The certification is made to induce the Commissioner of Taxation and Finance to give a waiver notice and/or release of lien required by the Tax Law.

Signature of executor/applicant

Sworn to before me this day of Signature of Notary Public, Commissioner of Deeds, or authorized New York State Department of Taxation and Finance employee (no seal required)

Instructions

Who may file Form ET-85

Form ET-85 may be filed by an executor, administrator, a joint owner of property, the decedent's next of kin or any person having an interest in the estate who has a thorough knowledge of the decedent's assets. The term executor includes executor, 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 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 any executor who is a New York resident (if there is one).

If an executor or administrator has been appointed, a beneficiary of the estate may not complete this form. The beneficiary should ask the executor or administrator to obtain the waiver or release of lien. If the executor refuses to obtain the waiver, the beneficiary may petition the Surrogate's Court to require the executor to carry out his or her duties.

If an executor has not been appointed, the applicant should enter his or her information in the area provided for the executor.

This form may be prepared by an attorney or authorized representative, but **must be** signed by the applicant or executor and notarized.

Liability of Applicant

The applicant may be held personally liable for unpaid estate tax up to the value of the assets that were distributed before the New York State estate tax was paid in full, and all beneficiaries of the estate may be held personally liable for unpaid estate tax up to the value of property received from the estate (see section 975(b) and (f) of the Tax Law).

Use Form ET-85 when

- The estate is **not required** to file a New York State estate tax return, and either:
 - an executor or administrator has not been appointed, or
 - more than nine months has passed since the date of death.
- The estate is **required** to file a New York State estate tax return, and either:
 - less than nine months has passed since the date of death and an executor or administrator has not been appointed, or
 - more than nine, but less than 15 months has passed since the date of death, and an extension of time to file the estate tax return has been granted.

Use Form ET-30, *Application for Estate Tax Waivers/ Releases of Estate Tax Lien*, if letters of appointment (either Letters Testamentary or Letters of Administration) have been obtained from Surrogate's Court and not more than nine months has passed since the decedent's death.

If the estate is subject to tax, an estimated payment may be required when Form ET-85 is filed. The tax is due not later than nine months after the date of death. For dates of death before February 1, 2000, 90% of the tax must be paid within seven months to avoid interest (six months for dates of death before October 1, 1998). Refer to the instructions on Form ET-130, *Tentative Payment of Estate Tax*, or the estate tax return for information on paying the estate tax and the due date for payment.

Which estates must file a New York State estate tax return

Estates of individuals dying on or after February 1, 2000 — If an estate is required to file a federal estate tax return, it is also required to file Form ET-706, *New York State Estate Tax Return*, regardless of the value of the New York estate, when:

- the individual was a resident of New York State at the time of his or her death, **or**
- in the case of a nonresident, the estate includes real property or tangible personal property having an actual situs in New York State.

Estates of individuals dying before February 1, 2000

Residents — The estate must file Form ET-90, *New York State Estate Tax Return*, if the value of the New York adjusted gross estate and New York adjusted taxable gifts totals \$300,000 or more (\$115,000 for decedents who died before October 1, 1998, and \$108,333 for decedents who died before June 10, 1994).

Nonresidents — The estate must file Form ET-90, *New York State Estate Tax Return*, if:

- the estate includes real property or tangible personal property having an actual situs in New York State, **and**
- the New York adjusted gross estate, computed as if a resident, and the New York adjusted taxable gifts total \$300,000 or more (\$115,000 for decedents who died before October 1, 1998, and \$108,333 for decedents who died before June 10, 1994).

Instructions for completing Form ET-85

Complete the information requested about the decedent. Please verify that the decedent's social security number is correctly entered on the application. Submit a photocopy of the death certificate with the application.

If the executor has authorized an attorney, accountant, etc., to represent him or her regarding the estate, complete that information. If the executor has signed Form ET-14, *Estate Tax Power of Attorney*, and it is being submitted with this application, attach it to the application and check the appropriate box. Validated waivers will be mailed to the authorized representative listed on the form, unless you direct the department differently.

To determine the estimated net estate, the total of each category of assets should indicate the date of death value of all assets, wherever located, and whether held by the decedent alone or with someone else.

Complete and attach a separate Form ET-99, *Estate Tax Waiver Notice*, for each bank, brokerage house, insurance company, etc., for which a waiver is needed. If there are multiple accounts with the same bank, etc., you may put more than one account on the waiver.

Note: Waivers are not required for the estates of individuals dying on or after February 1, 2000.

Complete and attach Form ET-117, *Release of Lien of Estate Tax*, if a release of lien is needed for real property. Three parcels of real estate can be listed on one form. However, if the real property is located in different counties, a separate Form ET-117 must be completed for each county. The name and address of the executor, or his or her representative, should be entered at the top of Form ET-117 for mailing purposes.

Forms ET-99 and ET-117 are two-part forms (original and copy), and both parts must be submitted. If you are using a copy of the form without the second part, you may send two originals or an original and a photocopy instead.

Supplemental documents

Attach completed waiver notices (Form ET-99) and releases of lien (Form ET-117), if applicable; a copy of the will (if one exists); the death certificate (if not previously submitted); and, a power of attorney, if applicable.

If the decedent was not domiciled in New York State, complete Form ET-141, *New York State Estate Tax Domicile Affidavit*, and attach it to Form ET-85.

Where to file Form ET-85

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?* on this page 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.**

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.

Need help?

Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For 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 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 website 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.