



Computation of Qualified Conservation Easement Exclusion

For estates of decedents dying on or after January 1, 1998, and before February 1, 2000

Attach this completed form to the original or amended Form ET-90.

Decedent's last name	First	Middle initial	Social security number	Date of death
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1 Value of land subject to the qualified conservation easement	1		
2 Charitable deduction taken for the conservation easement	2		
3 Amount of indebtedness on the land	3		
4 Value of retained development rights on the land	4		
5 Total of reductions (add lines 2, 3, and 4)	5		
6 Net value of land (subtract line 5 from line 1)	6		
7 Value of qualified conservation easement	7		
8 Multiply line 6 by 30%	8		
If line 7 is equal to or more than line 8, skip lines 9 and 10, enter zero on line 11, and complete the form. If line 7 is less than line 8, go to line 9.			
9 Divide line 7 by line 8 (carry result to 4 decimal places)	9		
10 Subtract line 9 from .3000	10		
11 Multiply line 10 by 2 (carry result to 4 decimal places)	11		
12 Subtract line 11 from .4000	12		
13 Multiply line 6 by line 12	13		
14 Enter the smaller of line 13 or \$100,000 for 1998; \$200,000 for 1999; or \$300,000 for 2000 (Enter this amount on line 33b of Form ET-90)	14		

Instructions

Use this form to claim the Qualified Conservation Easement Exclusion on the New York State estate tax return.

To qualify:

- The land must be located within 25 miles of a metropolitan area, national park, or wilderness area, or within 10 miles of an Urban National Forest.
- The land must have been owned by the decedent or a member of the decedent's family during the three-year period ending on the date of the decedent's death.
- The land must be included in the decedent's New York gross estate.
- The land must be subject to a qualified conservation easement granted by the decedent or a member of the decedent's family, and the easement must be placed on the property no later than the date of the election.
- The election to claim the exclusion must be made no later than the due date of the return, including extensions, and once made the election is irrevocable.

A qualified conservation easement is a contribution of a qualified real property interest to a qualified organization exclusively for conservation purposes. The granting of a conservation easement does not prevent the property from qualifying for special use valuation.

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 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 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 4:15 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 will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will 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 will be 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 result in civil or criminal penalties, or both, under the Tax Law.

This information will be 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.