New York State Department of Taxation and Finance

Computation of Exclusion for a Victim of Nazi Persecution

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

ET-419
(9/98)

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

List below the item number and schedule on which the asset you are excluding is listed. Include a description of the asset and show the value used to report the asset (value on the date of death or alternate valuation date).

Schedule and Item No.	Description of asset	Value
Total of property excluded (enter here and on line 33c of Form ET-90		

Instructions

Qualifying Estates

Estates of individuals who were victims of Nazi persecution qualify for the exclusion. Additionally, the estate of a surviving spouse or descendant of a victim qualify under the limited conditions explained below.

Qualifying Property

The exclusion applies to property that is required to be included in the federal gross estate, and would be included in the New York gross estate, except for this exclusion. Real property and tangible personal property with an actual situs outside New York State does not qualify for the exclusion.

Property qualifying for the exclusion includes the following:

The date of death value of any asset that was stolen or hidden from, or otherwise lost to a victim, or that a victim was otherwise deprived of, immediately prior to, during, or immediately after World War II, that was subsequently returned to the victim.

Insurance proceeds, payable under policies issued to a victim by European insurance companies, that were paid to, stolen or hidden from a victim, or that a victim was otherwise deprived of, immediately prior to, during, or immediately after World War II.

The amount paid to a victim during his or her lifetime for the value of assets that were stolen or hidden from a victim, or that a victim was otherwise deprived of, immediately prior to, during, or immediately after World War II.

The value of lifetime distributions made to the decedent because of his or her status as a victim of Nazi persecution.

Estates of a Surviving Spouse or Descendant of a Victim

The value of lifetime distributions made to a spouse of a victim or descendant of a victim may be excluded from the estate of the spouse or descendant, if the spouse or descendant of the victim of Nazi persecution was eligible for any federal or federally-assisted program that provides benefits or services based, in whole or in part, on need.

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.