

For office use only



New York State Estate Tax Return For estates of decedents whose date of death is after May 25, 1990

Decedent's last name, 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, 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.

Attorney's or authorized representative's last name, First, MI, Check box if POA is attached, Executor's last name, First, Middle initial

In care of (firm's name), Address of attorney or authorized representative, Address of executor, If more than one executor, check box and see Instructions

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

Waivers are requested, Attach Form(s) ET-99, Releases of lien are requested, Attach Form(s) ET-117, (Enter number of counties)

If a proceeding for probate or administration has commenced in a Surrogate's Court in New York State, enter county, Was a copy of this return filed with the Surrogate's Court? Yes, No

Federal estate tax return required, Yes, No, Federal gross estate, Federal taxable estate

Table with 22 rows for Tax Computation. Rows include: 1 New York adjusted gross estate, 2 Total New York allowable deductions, 3 New York adjusted taxable estate, 4 New York adjusted taxable gifts, 5 Preliminary tentative tax base, 6 Preliminary tentative tax on the amount on line 5, 7 Unified credit, 8 Net preliminary tentative tax, 9 Tax attributable to New York adjusted taxable gifts, 10 Tax not attributable to New York adjusted taxable gifts, 11 Multiply line 10 by the decimal on line 37, 12 New York tentative tax, 13 Gift tax payable for gifts made after 1982, 14 New York estate tax before other credits, 15a Agricultural exemption credit, 15b Closely held business credit, 15c Add lines 15a and 15b, 16 Credit for New York estate tax on prior transfers, 17 Credit for New York gift tax paid on pre-1983 gifts, 18 Total other credits, 19a New York net estate tax, 19b New York minimum tax, 19c New York estate tax, 20 Prior tax payments, 21 If line 20 is less than line 19c, subtract line 20 from line 19c. This is the amount you owe, 22 If line 20 is more than line 19c, subtract line 19c from line 20. This is the amount to be refunded to you.

Reminder: Sign this form on page 4. If there is an amount on line 21, make check payable to Commissioner of Taxation and Finance. Mail your return and payment (if any) to: NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556

See Instructions regarding your obligation to file a copy of this return with Surrogate's Court.

## Recapitulation (Attach federal Form 706 if applicable)

Do you, the executor, elect alternate valuation in accordance with section 954(b) of the Tax Law?  Yes  No

		Value at Date of Death	or	Alternate Value
<b>Gross assets</b> (see instructions)				
23 Schedule A — Real Estate .....	23			
24 Schedule B — Stocks and Bonds .....	24			
25 Schedule C — Mortgages, Notes, Cash and Bank Deposits .....	25			
26 Schedule D — Insurance on the Decedent's Life .....	26			
27 Schedule E — Jointly Owned Property .....	27			
28 Schedule F — Other Miscellaneous Property .....	28			
29 Schedule G — Transfers During Decedent's Life .....	29			
30 Schedule H — Powers of Appointment .....	30			
31 Schedule I — Annuities .....	31			
32 Total (add lines 23 through 31).....	32			
33a Enter the amount from Form ET-417, if any, for the exclusion for a family owned business .....	33a			
33b Enter the amount from Form ET-418, if any, for the exclusion for land subject to a qualified conservation easement .....	33b			
33c Enter the amount from Form ET-419, if any, for assets excludible from the New York gross estate for victims of Nazi persecution .....	33c			
33d Total of exclusions (add lines 33a, b, and c) .....	33d			
33e * Enter the net amount of additions (or subtractions) from page 3, line 69 .....	33e			
33f Add or subtract line 33e to/from the amount on line 33d) .....	33f			
34 <b>New York adjusted gross estate</b> (add or subtract line 33f to/from the amount on line 32).....	34			

### Computations

35 For resident decedent (enter amount from page 3, line 70).....	35		
36a New York gross estate for resident decedent (subtract line 35 from line 34).....	36a		
36b New York gross estate for nonresident decedent (enter amount from page 3, line 71c) .....	36b		
37 Divide line 36a or 36b by line 34 (carry the decimal to four places; cannot be more than 1.0).....	37		

### Deductions (see instructions) **Note:** To claim a deduction for principal residence, complete Schedule 5 on page 4.

38 Schedule J — Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims .....	38		
39 Schedule K — Debts of Decedent, Including Mortgages and Liens .....	39		
40 Schedule L — Net Losses During Administration .....	40		
41 Add lines 38, 39, and 40 .....	41		
42 * Federal estate tax on excess retirement accumulations (section 4980A(d) of the IRC), if any .....	42		
43 Subtract line 42 from line 41 .....	43		
44 Enter the amount from Form ET-90.4, Schedule M, line 9 or from federal Form 706, page 3, Schedule M .....	44		
45 * Enter amount, if any, from page 4, line 72 .....	45		
46 New York bequests to surviving spouse (line 44 and add or subtract line 45).....	46		
47 Enter the amount from Form ET-90.4, Schedule N, line 16 or from federal Form 706, page 3, Schedule O .....	47		
48 * Enter amount, if any, from page 4, line 73 .....	48		
49 New York charitable deduction (line 47 and add or subtract line 48) .....	49		
50 Deduction for principal residence (from line 74).....	50		
51 Total New York allowable deductions (add lines 43, 46, 49, and 50; also enter on page 1, line 2).....	51		

\* For use only when a federal estate tax return, Form 706, is attached. Line 42 is applicable only if a deduction was taken on the federal return.

52 Decedent's business or occupation Occupation code   
(from Table C in instructions)

At time of death decedent was:  Single  Legally separated  Divorced - Date \_\_\_\_\_

Widow/Widower - Name of deceased spouse \_\_\_\_\_ SS# \_\_\_\_\_  
Date of Death \_\_\_\_\_

Married - Name of surviving spouse \_\_\_\_\_

Election of Marital Deduction for Noncitizen Spouse — If the surviving spouse is not a citizen of the United States and a marital deduction is elected for New York estate tax purposes, both the executor and the surviving spouse must signify by signing below:

Executor	Date	Surviving spouse	Date
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Estate of	Social security number
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**Check the Yes or No box for each question**

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 53 Do you elect a marital deduction for qualified terminable interest property under section 955(c) (QTIP)? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 54 Are you making any of the following elections? (If yes, also check applicable box or boxes below) .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| a Special use valuation under section 954-a of the Tax Law. ....   | <input type="checkbox"/> |                          |
| b Exclusion for land subject to a qualified conservation easement under section 954-b of the Tax Law (complete and attach Form ET-418) ...   | <input type="checkbox"/> | <input type="checkbox"/> |
| c Exclusion for a family-owned business under section 954-c of the Tax Law (complete and attach Form ET-417) .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 55 Do you elect to pay the tax in installments as described in IRC section 6166 (NY 997)? If Yes, attach Form ET-415 in duplicate. ....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 56 Did the decedent, at the time of death, own any interest in a partnership or unincorporated business; own stock in an inactive or closely held business; or have an interest in any commercial property or incorporated business? .....                     | <input type="checkbox"/> | <input type="checkbox"/> |
| 57 Does the gross estate contain any IRC section 2044 property? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 58 Was there any insurance on the decedent's life, or were there any annuities or lump sum distributions that are not included on the return as part of the gross estate? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 59 Was the decedent a party to litigation within three years preceding death, or is there any pending or contemplated cause of action relative to decedent's death? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 60 Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime or any trusts not created by the decedent under which the decedent possessed any power, beneficial interest or trusteeship? ..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 61 Are there any assets wholly or partially excluded from the gross estate other than jointly-held assets with the surviving spouse? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 62 Did the decedent at the time of death own any artwork, stamp collections, coin collections or other collections? .....  | <input type="checkbox"/> | <input type="checkbox"/> |

Schedule 1 — Adjustments to Federal Gross Estate	Additions	Subtractions
63 Property subject to a limited power of appointment created before September 1, 1930, includable in the New York estate under section 957 of the Tax Law .....	63	
64 Federal gift tax, if any, included on Schedule G of federal Form 706 .....		64
65 New York State gift tax, if any, paid by decedent or decedent's estate for gifts made by decedent or spouse within three years of decedent's death .....	65	
66 Enter the <b>full</b> value of property included in the federal gross estate under the provisions of section 2044 of the Internal Revenue Code (QTIP) .....		66
67 Enter the <b>full</b> value of property includable in the New York gross estate under the provisions of section 954(a)(4) and (5) of the Tax Law .....	67	
68 Totals (add lines 63, 65, and 67 in Additions column and add lines 64 and 66 in Subtractions column) .....	68	
69 Net difference - plus or minus (enter here and on page 2, line 33e) .....	69	

**Schedule 2 - Adjustment to Determine the New York Gross Estate of a Resident or Nonresident Decedent**

**For a resident decedent:** List each item of real and tangible personal property located **outside** New York State, including the item number and the schedule on which it is listed (do not include bank accounts or other intangible assets located outside New York State). Attach additional sheets if necessary.

70 Total value of property located outside New York State (listed above) for a resident decedent (enter here and on page 2, line 35) .....	<b>70</b>	
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**For a nonresident decedent:** List each item of real property and tangible personal property located in New York State, that is required to be included in the New York gross estate. Indicate the item number and the schedule on which it is listed. **Do not include** bank accounts or other intangible assets located in or outside New York State. Property in a Q-TIP Trust that is not required to be included in the New York gross estate under the provisions of section 954(a)(4) and (5) of the Tax Law, should also be excluded.

71a Total value of property located in New York State listed above for a nonresident decedent .....	<b>71a</b>	
71b Real property and tangible personal property within New York State, that is included in the amount on lines 33a, 33b, or 33c .....	<b>71b</b>	
71c Total value of property includable in the New York gross estate of a nonresident (subtract line 71b from line 71a, enter here and on page 2, line 36b) .....	<b>71c</b>	

**Schedule 3 - Adjustment to Federal Marital Deduction**

If an addition to, or subtraction from, the federal marital deduction is required:

List the property and indicate the federal schedule(s) on which it is listed. Also, indicate the amount of the adjustment (*see instructions*).

**Note:** If you are making adjustments to claim the marital deduction for a surviving spouse who is not a citizen of the United States, both the executor and the surviving spouse must sign in the space provided in item 52 on the bottom of page 2.

Also subtract the value of property reported on Form ET-419, *Computation of Exclusion for a Victim of Nazi Persecution*, that passed to the surviving spouse.

**72** Total value of property listed on this schedule (*if negative amount, enter minus; enter here and on page 2, line 45*) . . . . . **72**

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**Schedule 4 - Adjustments to Federal Deduction for Charitable, Public and Similar Gifts and Bequests**

If an addition to, or subtraction from, the federal marital deduction is required:

List the property and indicate the federal schedule(s) on which it is listed. Also, indicate the amount of the adjustment (*see instructions*).

Include as an addition property passing under a limited power of appointment created before September 1, 1930, that passes or has passed to a qualified charitable organization, if such property is included in the amount on line 63, page 3 (*Tax Law, section 957(c)*). Subtract the value of property reported on Form ET-419, *Computation of Exclusion for a Victim of Nazi Persecution*, that passed to a qualified charitable organization.

**73** Total value of property listed on this schedule (*if negative amount, enter minus; enter here and on page 2, line 48*) . . . **73**

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**Schedule 5 - Deduction for Principal Residence** (for estates of decedents whose date of death is on or after June 8, 1995)

<b>a.</b> Value of principal residence as reported on Schedule A, B, E (Part II only) F, or G . . . . .	<b>a</b>		
<b>b.</b> Mortgages and other deductions specifically attributable to principal residence as reported on Schedules J, K, L, M, and N:			
Administration expenses ( <i>from Schedules J and L</i> ) . . . . .			
Debts of decedent ( <i>from Schedule K</i> ) . . . . .			
Bequests to spouse (marital deduction) ( <i>from Schedule M</i> ) . . . . .			
Charitable bequests ( <i>from Schedule N or federal Schedule O</i> ) . . . . .			
<b>Total deductions</b> ( <i>add items above</i> ) . . . . .	<b>b</b>		
<b>c.</b> Net value of principal residence ( <i>subtract line b from line a</i> ) . . . . .	<b>c</b>		
<b>d.</b> Maximum allowable deduction . . . . .	<b>d</b>	250,000	00
<b>74</b> Deduction for principal residence ( <i>enter the lesser of line c or line d; enter here and on line 50</i> ) . . . . .	<b>74</b>		

**If an attorney or authorized representative is listed on page 1, he or she must complete the following declaration:**

I declare that I am a (check one or more)  attorney;  certified public accountant;  enrolled agent; or  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 \_\_\_\_\_

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 the front of 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