



Claim for Credit or Refund of New York State Estate Tax

Print or type	Decedent's last name		First name and middle initial		Date of death		Decedent's social security number	
	Executor's last name		First	Middle Initial	Multiple executors Yes <input type="checkbox"/> No <input type="checkbox"/>		Executor's social security number	
	Address (number and street)				<i>For office use only</i> Date received _____ Date closed _____ Signature _____			
	City, village or post office							
	State		ZIP code					
	Telephone number ()							

Instructions are on the back.

- Total tax paid _____ Amount of credit or refund claim _____
- Type of claim: Protective claim Protest of paid bill **Assessment number** _____
- Was the estate required to file a federal estate tax return? Yes No
 If Yes: **A** Does this claim reflect a reduction of the federal taxable estate? Yes No
B Was a federal amended return or claim for refund filed? Yes No
 If you check Yes, attach a copy and enter the date filed _____.
- Reasons for claim (give a full explanation, including all facts and figures on which your claim is based):
Print or type and attach additional sheets if necessary.

Certification. I certify that this claim and any attachments are to the best of my knowledge and belief true, correct and complete.

Paid Preparer's Use Only	Preparer's signature		Date	Check if self-employed <input type="checkbox"/>	Sign Here	Executor's signature	
	Firm's name (or yours, if self-employed)		Preparer's social security number			Date	
	Address		Employer identification number				

Instructions

Use this form to claim a credit or refund of New York State estate tax **only** for the following types of claims:

- protective claim;
- protest of a paid bill that was based on a *Statement of Audit Changes* or *Notice and Demand for Payment of Estate Tax*. If you are responding to a *Notice and Demand for Payment of Estate Tax*, enter your 11-digit assessment number in the space provided on line 2.

File all other claims on Form ET-90, *New York State Estate Tax Return*, and write **Amended** at the top of the return.

Claims must include an explanation of each item of deduction or credit claimed and the signature of the executor.

Executor

The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate. If no such person is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent.

Power of Attorney

An individual acting for the executor must attach a power of attorney to this form if a power of attorney was not previously submitted.

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 Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829; from areas outside the U.S. and Canada, call (518) 485-6800.

Sign this claim and mail to:

NYS TAX DEPARTMENT
ESTATE TAX AUDIT - BUILDING 8
W A HARRIMAN CAMPUS
ALBANY NY 12227

Need Help?

For information, call toll free 1 800 225-5829. **For forms or publications**, call toll free 1 800 462-8100. Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

From areas outside the U.S. and Canada, call (518) 485-6800.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and 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. Hours of operation are from 8:30 a.m. to 4:15 p.m., 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.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.