

For office use only



New York State Estate Tax Return For estates of decedents who died 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, 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, 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, Releases of lien are requested, 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?, Federal estate tax return required, 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
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			
33 * Enter the net amount of additions (or subtractions) from page 3, line 69	33			
34 New York adjusted gross estate (line 32 and add or subtract line 33; enter here and on page 1, line 1)	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 71)	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 8 or from federal Form 706, page 3, Recapitulation Schedule, line 18	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 14 or from federal Form 706, page 3, Recapitulation Schedule, line 19	47			
48 * Enter amount, if any, from page 4, line 73	48			
49 New York charitable deduction (add lines 47 and 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 <small>(from Table C in instructions)</small>
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Marital status of decedent at the time of death:

<input type="checkbox"/> Single	<input type="checkbox"/> Legally separated	<input type="checkbox"/> Divorced - date divorce decree became final	
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<input type="checkbox"/> Widow or widower	Name of deceased spouse		
	Social security number of deceased spouse	Date of death of deceased spouse	

<input type="checkbox"/> Married	Name of surviving spouse		
	Social security number of surviving spouse	Amount distributed	

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 Do you elect the special use valuation in accordance with section 954-a of the Tax Law? | <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 full 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 full 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 33)	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)	70		
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For a nonresident decedent: List each item of real and tangible personal property located **in** New York State, indicating 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). Attach additional sheets if necessary.

71 Total value of property located in New York State listed above for a nonresident decedent (enter here and on page 2, line 36b)	71		
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Schedule 3 - Adjustment to Federal Marital Deduction

If an addition to, or deduction 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.

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 - Additions to Federal Deduction for Charitable, Public and Similar Gifts and Bequests

List 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)*).

73 Total value of property listed on this schedule (*enter here and on page 2, line 48*) **73**

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Schedule 5 - Deduction for Principal Residence (for estates of decedents who died on or after June 8, 1995)

<p>a. Value of principal residence as reported on Schedule A, B, E (Part II only) or G</p> <p>b. Mortgages and other deductions specifically attributable to principal residence as reported on Schedules J, K, L, M, and N:</p> <p style="padding-left: 20px;">Administration expenses (<i>from Schedules J and L</i>)</p> <p style="padding-left: 20px;">Debts of decedent (<i>from Schedule K</i>)</p> <p style="padding-left: 20px;">Bequests to spouse (marital deduction) (<i>from Schedule M</i>)</p> <p style="padding-left: 20px;">Charitable bequests (<i>from Schedule N or federal Schedule O</i>)</p> <p>Total deductions (<i>add items above</i>)</p> <p>c. Net value of principal residence (<i>subtract line b from line a</i>)</p> <p>d. Maximum allowable deduction</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px;">a</td> <td style="width: 100px; height: 20px;"></td> <td style="width: 50px; height: 20px;"></td> </tr> <tr> <td style="background-color: #cccccc;">b</td> <td style="background-color: #cccccc; height: 100px;"></td> <td style="background-color: #cccccc; height: 100px;"></td> </tr> <tr> <td>b</td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> <tr> <td>c</td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> <tr> <td>d</td> <td style="text-align: right; padding-right: 10px;">250,000</td> <td style="text-align: right; padding-right: 10px;">00</td> </tr> <tr> <td>74</td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table>	a			b			b			c			d	250,000	00	74		
a																			
b																			
b																			
c																			
d	250,000	00																	
74																			
<p>74 Deduction for principal residence (<i>enter the lesser of line c or line d; enter here and on line 50</i>)</p>																			

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.

Signature of executor	Date	Signature of co-executor	Date
Signature of preparer other than executor			Date
Address of preparer	City	State	ZIP code