

For office use only



New York State Department of Taxation and Finance

New York State Estate Tax Return

ET-90

(1/00)

For estates of decedents whose date of death is after May 25, 1990 and before February 1, 2000

Decedent's last name		First name	Middle initial	Social security number	
Address of decedent at time of death (number and street)				Date of death	Check box if copy of death certificate is attached (see inst.) <input type="checkbox"/>
City, village or post office		State	ZIP code	County or residence	
On the date of death, decedent was a:				Nonresident of New York State (attach completed Form ET-141, Estate Tax Domicile Affidavit)	
<input type="checkbox"/> Resident of New York State				<input type="checkbox"/>	
Executor - If you are submitting letters of testamentary or letters of administration with this form, indicate in this box the type of letters. Enter L if regular, LL if limited letters. If you are not submitting letters with this form, enter N . <input type="checkbox"/>					

Attorney's or authorized representative's last name	First name	MI	Check box if POA is attached <input type="checkbox"/>	Executor's last name	First name	Middle initial	
In care of (firm's name)				If more than one executor, check box and see Instructions <input type="checkbox"/>			
Address of attorney or authorized representative				Address of executor			
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 ()	
<input type="checkbox"/> Waivers are requested Attach Form(s) ET-99 (see instructions)		Releases of lien are requested Attach Form(s) ET-117 (see instructions) (Enter number of counties) <input type="checkbox"/>					

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

Tax computations	1	New York adjusted gross estate (from page 2, line 34)	1	
	2	Total New York allowable deductions (from page 2, line 51)	2	
	3	New York adjusted taxable estate (subtract line 2 from line 1)	3	
	4	New York adjusted taxable gifts (from Worksheet I in the instructions)	4	
	5	Preliminary tentative tax base (add lines 3 and 4)	5	
	6	Preliminary tentative tax on the amount on line 5 (from Table A in the instructions)	6	
	7	Unified credit (from Table B in the instructions)	7	
	8	Net preliminary tentative tax (subtract line 7 from line 6)	8	
	9	Tax attributable to New York adjusted taxable gifts (line 4 divided by line 5; multiplied by line 8; see instructions)	9	
	10	Tax not attributable to New York adjusted taxable gifts (subtract line 9 from line 8)	10	
	11	Multiply line 10 by the decimal on line 37	11	
	12	New York tentative tax (add lines 9 and 11)	12	
	13	Gift tax payable for gifts made after 1982 (from Worksheet II in the instructions)	13	
	14	New York estate tax before other credits (subtract line 13 from line 12)	14	
	15a	Agricultural exemption credit (from Form ET-411)	15a	
	15b	Closely held business credit (from Form ET-416)	15b	
	15c	Add lines 15a and 15b	15c	
	16	Credit for New York estate tax on prior transfer (from Form ET-190)	16	
	17	Credit for New York gift tax paid on pre-1983 gifts (from Form ET-412)	17	
	18	Total other credits (add lines 15c, 16 and 17)	18	
	19a	New York net estate tax (subtract line 18 from line 14)	19a	
	19b	New York minimum tax (from Worksheet III in the instructions)	19b	
19c	New York estate tax (add lines 19a and 19b)	19c		
20	Prior tax payments (attach a schedule of date(s) and amount(s) of payment(s))	20		
21	If line 20 is less than line 19c, subtract line 20 from line 19c. This is the amount you owe	21		
22	If line 20 is more than line 19c, subtract line 19c from line 20. This is the amount to be refunded to you	22		

Attach check or money order here.

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, attachments, and payment (if any) to: **NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556**

See the Instructions regarding your obligation to file a copy of this return with the surrogate's court.

Recapitulation (Attach federal Form 706 if applicable)

Do you, the executor, elect alternate valuation in accordance with section 945(b) of the Tax Law? Yes No

Gross assets <small>(see instructions)</small>	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 <small>(add lines 23 through 31)</small>	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, or federal Schedule U 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 <small>(add lines 33a, 33b, and 33c)</small>	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 New York adjusted gross estate <small>(add or subtract line 33f to/from the amount on line 32)</small>	34		

Computations

35 For resident decedent <small>(enter amount from page 3, line 70)</small>	35		
36a New York gross estate for resident decedent <small>(subtract line 35 from line 34)</small>	36a		
36b New York gross estate for nonresident decedent <small>(enter amount from page 3, line 71c)</small>	36b		
37 Divide line 36a or 36b by line 34 <small>(round the decimal to four places; cannot be more than 1.0000)</small>	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 and expenses incurred in administering property not subject to claims	40		
41 Add lines 38, 39, and 40	41		
42 Family-owned business interests deduction, from Form ET-417-D, or federal Schedule T	42		
43 Add lines 41 and 42	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 <small>(line 44 and add or subtract line 45)</small>	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 <small>(line 47 and add or subtract line 48)</small>	49		
50 Deduction for principal residence <small>(from line 74)</small>	50		
51 Total New York allowable deductions <small>(add lines 43, 46, 49, and 50; also enter on page 1, line 2)</small>	51		

* For use only when a federal estate tax return, Form 706, is attached.

52 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's signature	Date	Surviving spouse's signature	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 (see instructions) | <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"/> | |
| d Deduction for family-owned business interests under section 955(g) of the Tax Law (see instructions) | <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 plaintiff in any litigation at the time of death, or is there any litigation pending or contemplated on behalf of the decedent? (see instructions) | <input type="checkbox"/> | <input type="checkbox"/> |
| 60 At the time of the decedent's death, did there exist any trusts created by the decedent, or did the decedent possess a power over, a beneficial interest in, or a trusteeship of, any trust created by another? | <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 IRC (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	68
69 Net difference - plus or minus (enter here and on page 2, line 33e)	69	

Schedule 2 — Adjustments 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)

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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 QTIP 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	71a	
71b Real property and tangible personal property within New York State, that is included in the amount on lines 33a, 33b, or 33c	71b	
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)	71c	

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*). 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.

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 sign; enter here and on page 2, line 45*) ... **72**

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Schedule 4 — Adjustment to federal deduction for charitable, public, and similar gifts and bequests

If a 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 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 the estate of a decedent whose date of death is on or after June 8, 1995)

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

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
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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 on 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
Preparer's name		Signature of preparer other than executor	
Address of preparer		City	State
		ZIP code	



Change in Mailing Address For Certain Estate Tax Forms

On July 1, 2008, we changed processing centers. Any estate tax form that instructs you to mail the form to: NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556, must be mailed to this address instead:

**NYS ESTATE TAX
PROCESSING CENTER
PO BOX 15167
ALBANY NY 12212-5167**

Note: Forms mailed to the old address may be delayed in processing.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Estate tax information: 1 800 641-0004

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



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at 1 800 634-2110. If you do not own a TTY, 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 1 800 641-0004.