

For office use only



New York State Department of Taxation and Finance

Application for Estate Tax Waivers/ Releases of Estate Tax Lien

ET-30

(10/99)

For estates of individuals dying after May 25, 1990

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 <input type="checkbox"/>
City, village or post office		State	ZIP code	County of 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 checked="" type="checkbox"/>			
Executor - If you are submitting Letters 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 ()	

Estimated value of all assets of estate (include jointly held assets)				Was the decedent a member of a partnership? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Real property (including property located outside New York State)	1			Did the decedent have a surviving spouse? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
All other property	2				
Total (add lines 1 and 2)	3				

If this is a first application, you must attach: An original or verified copy of the Letters Testamentary or the Letters of Administration (also indicate the type of letters in the section marked *Executor*, above) and a copy of the death certificate. Your application will not be processed until the letters of appointment are on file with the Tax Department.

Check the applicable box or boxes below:

Waivers are requested — Waivers are not needed for estates of decedents dying on or after February 1, 2000. **There is no fee for a waiver.** Submit a completed Form ET-99, *Estate Tax Waiver Notice*, for each institution having assets in the name of the decedent, either alone or jointly with another, in excess of \$30,000 (\$50,000 for life insurance policies or employee death benefits). Waivers are not required for assets held jointly by the decedent and the surviving spouse as the only joint tenants, for assets held individually by the decedent in trust for the surviving spouse, or insurance policies, employee death benefits, and IRAs, if the surviving spouse is the sole named beneficiary.

Releases of lien are requested — Submit a completed Form ET-117, *Release of Lien of Estate Tax*, in duplicate, for each county in which real property is located (indicate number of counties in box below). A release of lien is not required if the real property was held jointly by the decedent and the surviving spouse as the only joint tenants (applicable to estates of decedents who died after May 25, 1990). **There is no fee for a release of lien.**

If releases of lien are requested, enter the number of counties here.

Mail this form to: NYS ESTATE TAX, PROCESSING CENTER, PO BOX 5556, NEW YORK NY 10087-5556.

For up-to-the-minute information on New York State tax matters, including matters that may affect your New York State estate tax return, visit our website at <http://www.tax.state.ny.us>

Instructions

When to use Form ET-30

Use this form to obtain waivers of estate tax and releases of estate tax liens if you are the appointed executor or administrator of the estate, or the duly authorized representative of the executor, and fewer than nine months have passed since the date of death.

Submit either *Letters Testamentary* or *Letters of Administration* with the application as proof of your appointment, unless previously submitted. To be acceptable, the letters of appointment must be current and must not restrict the executor from receiving estate assets.

For a decedent who was not a resident of New York State when he or she died, letters of appointment issued by a court outside New York State that has jurisdiction over the decedent's estate are acceptable.

Enter the **executor's** name, address, social security number, and telephone number in the area provided. When the estate has **more than one executor**, enter the information for any executor (preferably one who is a New York State resident) in the area provided, check the box, and attach a list of all the executors' names, addresses, social security numbers, and telephone numbers.

When to use forms other than Form ET-30

Use Form ET-90, *New York State Estate Tax Return*, when the estate is required to file a New York State estate tax return, and either -

- the estate has not obtained an extension of time to file the estate tax return, and more than nine months have passed since the date of death, or
- the estate obtained an extension of time to file the estate tax return, and more than fifteen months have passed since the date of death (the extension has expired).

Use Form ET-85, *New York State Estate Tax Certification*, when -

- The estate **is not required** to file a New York State estate tax return, and either -
 - an executor or administrator have not been appointed, or
 - more than nine months have passed since the date of death.
- The estate **is required** to file a New York State estate tax return, and either -
 - fewer than nine months have passed since the date of death and an executor or administrator has not been appointed, or
 - more than nine but fewer than fifteen months have passed since the date of death, and an extension of time to file the estate tax return has been granted.

If the estate is subject to tax, an estimated payment may be required when Form ET-85 is filed.

The term executor includes an executor, executrix, administrator, administratrix, or personal representative of the decedent's estate, who is appointed, qualified, and acting.

When no executor is appointed, qualified, and acting within the United States, a person may act in the capacity of an executor if he or she is in actual or constructive possession of any property of the decedent. He or she may file Form ET-85 or Form ET-90 to obtain waivers or releases of the lien, and must assume personal liability for all estate taxes that may be due.

Instructions for completing Form ET-30

Complete the information requested about the decedent. Please verify that the decedent's social security number is correctly entered on the application. Submit a photocopy of the death certificate with the application. Complete and

attach Form ET-141, *Estate Tax Domicile Affidavit*, for a decedent who was not a resident of New York State on the date of death.

If the executor has authorized an attorney, accountant, etc., to represent him or her regarding the estate, complete that information. If the executor has signed an *Estate Tax Power of Attorney*, Form ET-14, and it is being submitted with this application, attach it to the application and check the box. Validated waivers will be mailed to the authorized representative listed on the form, unless you direct the Tax Department differently.

Complete and attach a separate Form ET-99, *Estate Tax Waiver Notice*, for each bank, brokerage house, insurance company, etc., that a waiver is needed for. If there are multiple accounts with the same bank, etc., you may put more than one account on the waiver.

Complete and attach Form ET-117, *Release of Lien of Estate Tax*, if a release of lien is needed for real property. Three parcels of real estate can be listed on one form. However, if the real property is located in different counties, a separate Form ET-117 must be completed for each county. The name and address of the executor, or his or her representative, should be entered at the top of Form ET-117 for mailing purposes.

Forms ET-99 and ET-117 are two-part forms (original and copy), and both parts must be submitted. If you are using a copy of the form without the second part, you may send two originals or an original and a photocopy instead.

Which estates must file a New York State estate tax return

Estates of individuals dying on or after February 1, 2000 — If an estate is required to file a federal estate tax return, it is also required to file Form ET-706, *New York State Estate Tax Return*, regardless of the value of the New York estate, when:

- the individual was a resident of New York State at the time of his or her death, **or**
- in the case of a nonresident, the estate includes real property or tangible personal property having an actual situs in New York State.

Estates of individuals dying before February 1, 2000

Residents — The estate must file Form ET-90, *New York State Estate Tax Return*, if the value of the New York adjusted gross estate and New York adjusted taxable gifts totals \$300,000 or more (\$115,000 for decedents who died before October 1, 1998, and \$108,333 for decedents who died before June 10, 1994).

Nonresidents — The estate must file Form ET-90, *New York State Estate Tax Return*, if:

- the estate includes real property or tangible personal property having an actual situs in New York State, **and**
- the New York adjusted gross estate, computed as if a resident, and the New York adjusted taxable gifts total \$300,000 or more (\$115,000 for decedents who died before October 1, 1998, and \$108,333 for decedents who died before June 10, 1994).

Note: Waivers are not required for the estates of individuals dying on or after February 1, 2000. However, the need to obtain a release of the estate tax lien before transferring real property remains.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, 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 ordering forms and publications.) If you use **any** private delivery service, whether it is a designated service or not, address your return to: **The Chase Manhattan Bank, NYS Government Tax Processing, 12 Corporate Woods Blvd – 4th Floor, Albany NY 12211-2524.**

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 uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We 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 is 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 subject you to civil or criminal penalties, or both, under the Tax Law.

This information is 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.

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 4:25 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.