

For office use only



New York State Department of Taxation and Finance

ET-30 (7/08)

Application for Release(s) of Estate Tax Lien

For estates of individuals whose date of death is on or after 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 <input type="checkbox"/> Mark an X if copy of death certificate is attached |
| City | State | ZIP code | | County of residence |

If the decedent was a nonresident of New York State on the date of death, mark an X in this box and attach completed Form ET-141, *New York State Estate Tax Domicile Affidavit*

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**.

| | | | | | | |
|---|----------------------|----------|---|---|----------------------|----------------|
| Attorney's or authorized representative's last name | First name | MI | Mark an X 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, mark an X in the box (see instructions) <input type="checkbox"/> | | |
| Address of attorney or authorized representative | | | | Address of executor | | |
| City | State | ZIP code | | City | State | ZIP code |
| SSN or PTIN of attorney or authorized rep. | Telephone number () | | | Social security number of executor | Telephone number () | |
| E-mail address of attorney or authorized representative | | | | E-mail address of executor | | |

Estimated value of all assets of estate (include jointly held assets)

| | | | |
|---|---|--|--|
| Real property (including property located outside New York State) | 1 | | |
| All other property | 2 | | |
| Total (add lines 1 and 2) | 3 | | |

Was the decedent a member of a partnership? Yes No

Did the decedent have a surviving spouse? Yes No

A release(s) of lien is requested (mark an X in the box).

- To obtain a release of lien, attach the following:**
- A completed Form(s) ET-117, *Release of Lien of Estate Tax*:
 - for each county in which real property is located; and/or
 - for each cooperative apartment.
 - Enter the number of counties in which the properties are located.
 - An original or verified copy of the *Letters Testamentary* or the *Letters of Administration*, unless previously submitted (also indicate the type of letters in the section marked *Executor*, above). Your application will not be processed until the letters of appointment are on file with the Tax Department.
 - A copy of the death certificate.

Note: 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 individuals that died after May 25, 1990). **There is no fee for a release of lien.**

Mail this form with Form(s) ET-117 to:
NYS ESTATE TAX
PROCESSING CENTER
PO BOX 15167
ALBANY NY 12212-5167

Note: If you use a private delivery service, you must mail this form to a different address listed in Publication 55 (see *Private delivery services* below).

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:** 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 Center: 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): 1 800 634-2110
- 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.

Instructions

When to use Form ET-30

Use this form to obtain release(s) of an estate tax lien 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.

Note: Waivers are not required for the estate of an individual whose date of death is on or after February 1, 2000. However, the need to obtain a release of the estate tax lien before transferring real property remains.

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.

Letters of appointment issued by a court outside New York State are acceptable if the decedent was not a resident of New York State at the time of death, and the court has jurisdiction over the decedent's estate.

Enter the **executor's** name, address, social security number, and telephone number in the area provided. If 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, mark an **X** in the box, and attach a list of the other executors with their addresses, telephone numbers, and social security numbers.

When to use forms other than Form ET-30

Use Form ET-706, *New York State Estate Tax Return*, when the estate is required to file a New York State estate tax return, and either:

1. 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
2. The estate obtained an extension of time to file the estate tax return, and more than 15 months have passed since the date of death (the extension has expired).

Use Form ET-90, *New York State Estate Tax Return*, for an individual whose date of death is after May 25, 1990, and before February 1, 2000.

Use Form ET-85, *New York State Estate Tax Certification*, if either of the following applies:

1. The estate is not required to file a New York State estate tax return, and either:
 - a. no executor or administrator has been appointed, or
 - b. more than nine months have passed since the date of death.
2. The estate is required to file a New York State estate tax return, and either:
 - a. fewer than nine months have passed since the date of death, and an executor or administrator has not been appointed; or
 - b. more than nine but less than 15 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 executrix, administrator, administratrix, or personal representative of the decedent's estate; if no executor is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent with sufficient knowledge to file an accurate return.

This person may file Form ET-85, Form ET-706, or Form ET-90 to obtain a release of lien, and must assume personal liability for all estate taxes that may be due.

Specific instructions

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.

For the estate of an individual who was not a resident of New York State at the time of his or her death, complete Form ET-141, *New York State Estate Tax Domicile Affidavit*, and attach it to the return.

If a person is authorized to represent the executor regarding the estate, and the executor prefers the department contact that person, enter the name (last name first) of the attorney, accountant, or enrolled agent representing the executor. Also, enter the firm's name, address, and telephone number in the areas provided.

If the executor has signed Form ET-14, *Estate Tax Power of Attorney*, and it is being submitted with this application, attach it to the application and mark an **X** in the box.

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

Which estates must file a New York State estate tax return

Estate of an individual whose date of death is on or after January 1, 2004

An estate of an individual who died on or after January 1, 2004, and who was either a resident or citizen of the United States at the time of death, must file Form ET-706, if the gross estate, plus federal adjusted taxable gifts and specific exemption, exceeds \$1,000,000, and either the decedent was a resident of New York State at the time of death, or the estate includes real or tangible personal property having an actual situs in New York State.

An estate of an individual who died on or after January 1, 2004, and who was a nonresident of the United States and not a U.S. citizen at the time of death, must file Form ET-706, if the estate is required to file a federal estate tax return and the estate includes real or tangible personal property having an actual situs in New York State.

Estate of an individual whose date of death is on or after February 1, 2000, and before January 1, 2004

If an estate is required to file a federal estate tax return, it is also required to file Form ET-706, regardless of the value of the New York estate, when either of the following applies:

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

Estate of an individual whose date of death is before February 1, 2000

Residents — The estate must file Form ET-90, if the value of the New York adjusted gross estate and New York adjusted taxable gifts totals \$300,000 or more (\$115,000 for an individual who died before October 1, 1998, and \$108,333 for an individual who died on or after May 26, 1990 and before June 10, 1994).

Nonresidents — The estate must file Form ET-90, if the following applies:

1. The estate includes real property or tangible personal property having an actual situs in New York State; and
2. The New York adjusted gross estate, computed as if a resident, and the New York adjusted taxable gifts totals \$300,000 or more (\$115,000 for an individual who died before October 1, 1998, and \$108,333 for an individual who died on or after May 26, 1990 and before June 10, 1994).

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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 Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.