

For office use only



New York State Department of Taxation and Finance

New York State Estate Tax Certification

For an estate of an individual whose date of death is after May 25, 1990

ET-85

(7/08)

Decedent's last name		First name	Middle initial	Social security number (SSN)	
Address of decedent at time of death (number and street)				Date of death	Mark an X if copy of death certificate is attached (see instr.) <input type="checkbox"/>
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 a 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	Executor's last name		First name	MI
In care of (firm's name)		Mark an X if POA is attached <input type="checkbox"/>		Relationship to decedent		E-mail address of executor	
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 ()	

If an attorney or authorized representative is listed above, he or she must complete the following declaration.

I declare that I have agreed to represent the executor(s) for the above estate, that I am authorized to receive tax information regarding the estate, and I am (mark an X in all boxes that apply):

- an attorney
 a certified public accountant
 an enrolled agent
 a public accountant enrolled with the New York State Education Department

Signature of attorney or authorized representative	Date	E-mail address of attorney or authorized representative
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Did decedent make any New York gifts or transfers in excess of \$10,000 in any calendar year after December 31, 1982 and before January 1, 2000? Yes No
If Yes, enter amount..... Also, if Yes, were gift tax returns filed? Yes No

Estimated net estate (including jointly held assets)

1 Real property.....	1		
2 Bank deposits, mortgages, notes and cash	2		
3 Stocks and bonds.....	3		
4 Life insurance.....	4		
5 Annuities.....	5		
6 Retirement benefits.....	6		
7 Miscellaneous assets (cars, boats, coin collections, etc.).....	7		
8 Add lines 1 through 7.....	8		
9 Estimated deductions.....	9		
10 Estimated net estate (subtract line 9 from line 8)	10		

Were waivers or releases of lien previously issued? Yes No

If Yes, give date of issuance (mm-dd-yyyy) _____

Was the decedent a member of a partnership? Yes No

Did the decedent have a surviving spouse?..... Yes No

If the decedent was a nonresident of New York State, does the estate include real property or tangible personal property having an actual situs in New York State? Yes No

Mark an X in the applicable box(es) below (Waivers are not required for estates of decedents dying on or after February 1, 2000. There is no fee for a waiver or release of lien.)

Waivers are requested — Submit a separate 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 (applicable to dates of death after September 30, 1983).

Releases of lien are requested — Submit a separate Form ET-117, *Release of Lien of Estate Tax*, for each county, cooperative housing corporation, and purchaser (see instructions). A release of lien is not required if the property was held jointly by the decedent and the surviving spouse as the only joint tenants (applicable to dates of death after May 25, 1990).

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

Certification: The undersigned states that he or she is the duly appointed executor or administrator, or a beneficiary or person having an interest in the above named estate for which no executor or administrator has been appointed. The undersigned further states that he or she has a thorough knowledge of the decedent's assets. This certification estimates the assets of the decedent's estate, and the answers to the above questions are each and every one of them true in every particular. The certification is made to induce the Commissioner of Taxation and Finance to give a waiver notice and/or release of lien required by the Tax Law.

Signature of executor/applicant

State of New York, County of _____,
Qualified in _____ Co., Commission expires _____
Sworn to before me this _____ day
of _____, _____

Signature of Notary Public, Commissioner of Deeds, or authorized New York State Department of Taxation and Finance employee (affix stamp below)