

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: <input type="checkbox"/> Resident of New York State <input checked="" type="checkbox"/> Nonresident of New York State (attach completed Form ET-141, Estate Tax Domicile Affidavit)				
<b>Executor</b> - If you are submitting Letters Testamentary or Letters of Administration with this form, indicate in this box the type of letters. Enter <b>L</b> if regular, <b>LL</b> if limited letters. If you are not submitting letters with this form, enter <b>N</b> . <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)

Real property (including property located outside New York State)	1		
All other property	2		
<b>Total</b> (add lines 1 and 2)	3		

Was the decedent a member of a partnership?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Did the decedent have a surviving spouse?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

**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>