



Claim for Refund of New York State Estate Tax

Decedent's last name	First name	Middle initial
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Social security number (SSN)	Date of death	Employer identification number (EIN) of estate
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Executor – If there has been a change of executor and 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 (<i>firm's name</i>)		Mark an X if POA is attached <input type="checkbox"/>	If more than one executor, mark an X in the box (<i>see instructions</i>) <input type="checkbox"/>		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 ()	

1 Are you requesting a refund? (*see instructions*) Yes No

A If *No*, you may file this form as a protective claim to preserve your rights to a possible refund when there is an unresolved issue and the statute of limitations is due to expire before the matter is settled. (*see instr.*)

B If *Yes*, are you protesting either a denied or reduced refund, or a paid bill? Yes No

1) If *Yes*, enter the amount of refund claimed \$ _____, the amount of total estate tax paid \$ _____, and if protesting a paid bill, the assessment

ID L- _____ . Complete the rest of this form.

2) If *No*, is the refund request the result of a federal audit?..... Yes No

a If *Yes*, file Form ET-115 or Form ET-115.1 to request a refund based on federal audit changes.

Do not file this form.

b If *No*, file an amended Form ET-706 or Form ET-90 to request a refund. **Do not file this form.**

2 Reason for claim. Print or type a detailed explanation of all facts and figures on which your claim is based. Attach additional sheets if necessary.

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 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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Certification. I certify that this claim and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature of executor	Date	Signature of co-executor	Date
Print name of preparer other than executor		Signature of preparer other than executor	
Address of preparer		City	State ZIP code
			E-mail address of preparer

Instructions

Use this form to claim a refund of New York State estate tax **only** for the following types of claims:

Protest of denied refund — If the Tax Department has denied or adjusted your refund for any reason other than offsets to amounts owed to other agencies or tax liabilities, you may immediately file a formal claim for refund.

Protective claim* — A *protective claim* is a refund claim that is based on an unresolved issue(s) that involves the Tax Department or another taxing jurisdiction that may affect your New York State estate tax. The purpose of filing a protective claim is to protect any potential overpayment when the statute of limitations is due to expire.

Protest of paid bill* — If the bill was based on Form DTF-960, *Statement of Proposed Audit Changes*; Form DTF-966.1, *Notice and Demand for Payment of Tax Due*; or Form DTF-961, *Notice of Additional Tax Due*, enter your 10-digit assessment ID in the space provided on line 1.

***Note:** Your protective claim or protest must be filed within three years from the time the return was filed or within two years from the time the tax was paid, whichever is later.

File all other claims, for dates of death after May 25, 1990, and before February 1, 2000, on Form ET-90, *New York State Estate Tax Return*, and write **Amended** at the top of the return. For dates of death on or after February 1, 2000, file Form ET-706, *New York State Estate Tax Return*, and mark an **X** in the box on the top of the front page of the return.

Executor information

Enter the name (last name first) and other information for the executor of the estate. The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate; if no executor, executrix, administrator, administratrix, or personal representative is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent.

If an executor has not been appointed, this form may be signed and filed by a person having knowledge of all the assets in the decedent's estate. This person must also enter his or her name, address, and social security number in the area provided for the executor on the front of this form.

If the estate has **more than one executor**, mark an **X** in the box, enter the name and other information for the primary executor (preferably a person residing in New York State) in the area provided, and attach a list of each of the other executors with their mailing address and social security number if not previously submitted. Submit *Letters Testamentary* or *Letters of Administration* with this form if not previously submitted. It is sufficient to have one of the coexecutors sign this form.

Attorney/representative information

If you, as the executor of the estate, have authorized a person to represent you regarding the estate, and you would like the department to contact him or her regarding the estate, enter the name (last name first) of the attorney, accountant, or enrolled agent who is representing you. Also enter the firm's name, address, and telephone number in the areas provided, and have the representative sign in the area provided on the front of this form.

Note: If you are giving a person power of attorney to represent you, attach a completed Form ET-14, *Estate Tax Power of Attorney*, if one was not submitted previously. Refer to the instructions on Form ET-14 for additional information.

Sign this claim and mail to:

**NYS TAX DEPARTMENT
TDAB - ESTATE TAX AUDIT
W A HARRIMAN CAMPUS
ALBANY NY 12227**

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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

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.
Estate Tax Information Center: (518) 457-5387
In-state callers without free long distance: 1 800 641-0004
To order forms and publications: (518) 457-5431
In-state callers without free long distance: 1 800 462-8100



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, call the information center.