



New York State Estate Tax Return

TT-385

(4/06)

For the estate of an individual who died *before* May 26, 1990

For faster service mark applicable box(es)		<input type="checkbox"/> Tax waivers required <i>(see instructions)</i>	<input type="checkbox"/> Release of lien required <i>(see instructions)</i>	Mark an X if this is an amended return <input type="checkbox"/>
Decedent's last name		First name	Middle initial	Social security number (SSN)
Address of decedent at time of death <i>(number and street)</i>				Date of death <input type="checkbox"/> Mark an X in box if death certificate copy is attached <i>(see instr.)</i>
City, village, or post office		State	ZIP code	County of residence
If the decedent was a nonresident of New York State (NYS) on the date of death, mark an X in the box, and attach a completed Form TT-141A, <i>New York State Estate Tax Domicile Affidavit</i> . <input type="checkbox"/>				

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 box 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"/>			
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
SSN or PTIN of attorney or authorized rep.		Telephone number ()		Social security number of executor		Telephone number ()	

Tax computation	1 NYS taxable estate <i>(from Form TT-86.5 (1/03), Recapitulation, line 24; for deaths before January 1, 1983, line 29)</i>	1.		
	2 Adjusted taxable gifts <i>(total amount of NYS taxable gifts, within the meaning of section 1002 of NYS Tax Law, made by the decedent after December 31, 1982, other than NYS taxable gifts that are includable in the decedent's gross estate from Form TT-86.5 (1/03), page 6, Worksheet 1, line 5)</i>	2.		
	3 Tentative tax base <i>(add lines 1 and 2)</i>	3.		
	4 Estate tax on tentative tax base <i>(compute on the amount shown on line 3; use Table A in the instructions for Form TT-86.5)</i>	4.		
	5 Unified or general credit against estate tax <i>(compute on the amount shown on line 4; use Table B in the instructions for Form TT-86.5)</i>	5.		
	6 Tax before credit for gift taxes paid <i>(subtract line 5 from line 4)</i>	6.		
	7 Total NYS gift taxes paid/payable <i>(under Article 26-A) for gifts made by the decedent after December 31, 1982, including gift taxes paid by decedent's spouse for split gifts (under IRC section 2513) if the decedent was the donor of the gifts and they are includable in the decedent's gross estate (from Form TT-86.5 (1/03), page 6, Worksheet 2, line 11)</i>	7.		
	8 Estate tax before other credits <i>(subtract line 7 from line 6)</i>	8.		
	9 Credit for NYS estate tax on prior transfers <i>(from Form TT-190)</i>	9.		
	10 Credit for NYS gift tax applicable to gifts made before January 1, 1983 <i>(from Form TP-412)</i>	10.		
	11 Add lines 9 and 10	11.		
	12 NYS net estate tax <i>(subtract line 11 from line 8; enter here and on line 29, if applicable)</i>	12.		
	13 NYS nonresident tax, if applicable <i>(from Schedule NR, line 30)</i>	13.		
	14 Prior tax payments <i>(attach a schedule of dates and amounts of payments)</i>	14.		
	15 If line 14 is less than line 12 or 13, enter balance due	15.		
	16 If line 14 is greater than line 12 or 13, enter overpayment	16.		

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, 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 NYS Education Department

Signature of attorney or authorized representative	Date
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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Furthermore, I/we, as executor(s) for this estate, authorize the person, if any, named as my/our representative on this return to receive confidential tax information regarding this estate.

Signature of executor	Date	Signature of coexecutor	Date
Signature of preparer other than executor		Date	
Address of preparer		City	State ZIP code

17 Decedent's business or occupation: If retired, mark an **X** here and state former business or occupation: _____

18 Marital status of decedent at death:

Single

Married
 Date of marriage to surviving spouse: _____
 Domicile at date of marriage to surviving spouse: _____

Widow or widower
 Name and date of death of deceased spouse: _____

Legally separated
 Name of legally separated spouse: _____

Divorced
 Date decree became final: _____

19 Individuals who receive benefits from the estate: List all beneficiaries, whether the property passes by will, jointly, in trust, etc.

Name	Social security number	Age	Relationship to decedent	Amount

Mark an **X** in the Yes or No box for each question:

- 20 Has a federal estate tax return been filed for this estate? (if Yes, attach copy of federal Form 706)..... 20. Yes No
- 21 Has a final federal determination of estate tax liability of this estate been made? (if Yes, attach copy of the determination) ... 21. Yes No
- 22 If the date of death was **on or after January 1, 1983**, do you elect to claim the marital deduction for qualified terminable interest property in accordance with NYS Tax Law section 955 (c)? 22. Yes No
- 23 Does the gross estate contain any IRC section 2044 property? 23. Yes No
- 24 Did the decedent leave a will? (if Yes, attach copy)..... 24. Yes No
- 25 Have NYS gift tax returns ever been filed? (if Yes, attach copies of returns, if available)..... 25. Yes No

Schedule NR - Computation of tax for a nonresident of New York State (attach completed Form TT-141A)

26 Real and tangible personal property located in NYS (see instructions for Form TT-86.5).....	26.		
27 NYS gross estate (from Form TT-86.5 (1/03), page 3, line 12, or page 2, line 12, for dates of death before January 1, 1983)	27.		
28 Divide line 26 by line 27 (round the result to the fourth decimal place).....	28.		
29 NYS net estate tax (from line 12).....	29.		
30 Multiply line 29 by the decimal on line 28 (enter here and on line 13).....	30.		

General instructions

Which estates must file Form TT-385

If the date of death was before May 26, 1990, and the estate did not file a petition to fix tax in a surrogate's court, use Form TT-385, *New York State Estate Tax Return*. The deadline for filing the petition was February 25, 1991.

For decedents with a date of death after May 25, 1990, refer to the instructions for Form ET-90.

For decedents with a date of death on or after February 1, 2000, refer to Form ET-706-I, *Instructions for Form ET-706*.

How to file

Instructions for Form TT-86.5 apply to Form TT-385 unless these instructions state otherwise.

Form TT-385 replaces pages 1 and 2 of Form TT-86.5 (1/03), and page 1 of Form TT-86.5 (7/78) for dates of death before January 1, 1983, and is attached to the remaining pages of Form TT-86.5. If federal Form 706 has been filed, attach a copy, and complete only pages 2 through 5 for dates of death before January 1, 1983, and only pages 3 through 6 for dates of death on or after January 1, 1983.

Where to file

Mail Form TT-385, with all required attachments, to:

NYS TAX DEPARTMENT
TTTB - ESTATE TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227

Filing for probate or administration with surrogate's court

If an estate is required to file a NYS estate tax return and also files a petition to commence either a proceeding for probate of the will or a proceeding for administration in intestacy in surrogate's court, then a copy of the NYS estate tax return must also be filed simultaneously with the surrogate's court in the county where the petition was filed. Consult the surrogate's court regarding payment of fees in connection with this filing.

Waivers or releases of lien

Waivers requested

Submit a completed Form ET-99, *Estate Tax Waiver Notice*, in **duplicate**, for each institution having assets in the name of the decedent, either alone or jointly with another person, in excess of \$30,000 (\$50,000 for life insurance policies or employee death benefits) for dates of death on or after July 1, 1978, and \$2,000 for dates of death prior to July 1, 1978. For estates of decedents dying after September 30, 1983, waivers are not required for assets held jointly by the decedent and the surviving spouse as the only tenants or life insurance policies when the surviving spouse is the sole beneficiary.

Releases of lien requested

Submit a completed Form ET-117, *Release of Lien of Estate Tax*, in **duplicate**, for each county in which real property is located.

Specific instructions

Federal return required

Submit a completed federal estate tax return with the NYS estate tax return if the estate is required to file a federal return.

Decedent information

Enter the name of the decedent (last name first), home address at the time of death, social security number, date of death (month, day, and year), and county of residence.

If you have not previously submitted a copy of the death certificate, mark an **X** in the box and attach a copy to the return being filed.

Indicate if the decedent was a nonresident of New York State at the time of death. If the decedent was not a resident of New York State at the time of death, complete and attach Form TT-141A, *Estate Tax Domicile Affidavit*, if one was not submitted previously.

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 the return in the area provided on the front of the return.

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.

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 the return.

If the estate has **more than one executor**, mark 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 the other executors with their addresses and social security numbers. Submit *Letters Testamentary* or *Letters of Administration* with the return if not previously submitted. It is sufficient to have one of the coexecutors sign the return.

Payments

Payment of estate tax should be made by check or money order payable to the **Commissioner of Taxation and Finance** and attached to the front of Form TT-385 where indicated.

Interest

Underpayment of tax

For dates of death prior to January 15, 1983, if the estate tax was not paid within the time allowed, simple interest at the rate of 10% per year will be charged from the date of death to the date of payment or January 14, 1983, whichever was earlier, and interest at the prevailing rate or rates, compounded daily, will be charged from January 15, 1983, to the date of payment.

For dates of death after January 14, 1983, and before May 26, 1990, interest at the prevailing rate or rates, compounded daily, will be charged from the date of death to the date of payment.

Overpayment of tax

If the estate is due a refund, you may also be entitled to receive interest on your overpayment. Interest at the prevailing rate or rates is compounded daily. If the refund is made within 90 days of the date the return is filed, no interest will be paid.

Penalty

Late payment penalty

You will be charged a penalty of ½% of the unpaid portion of the total tax shown on the return for each month or part of a month the tax was unpaid. The penalty will be computed from the due date for payment (nine months after the date of death) or January 15, 1983, whichever was later, to the date of payment, up to a maximum of 25% (New York State Tax Law section 962(k)(5)(A)). This penalty is in addition to the interest charged for late payments.

This penalty may be waived if you attach an explanation to your return showing reasonable cause for paying late.

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.

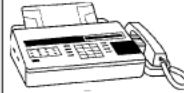
Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

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.

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

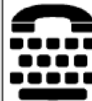


Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Estate tax information: 1 800 641-0004

From areas outside the U.S. and outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. 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 1 800 641-0004.