

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, and before January 1, 2011

ET-85 (7/08)

Decedent's last name, First name, Middle initial, Social security number (SSN), Address of decedent at time of death, Date of death, 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, 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

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? If Yes, enter amount, Also, if Yes, were gift tax returns filed?

Estimated net estate (including jointly held assets)

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

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)