

For office use only



Department of Taxation and Finance

Application for Release(s) Of Estate Tax Lien

ET-30

(1/24)

For an estate of an individual whose date of death is on or after January 1, 2011

Decedent's last name	First name	Middle initial	Social Security number
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Address of decedent at time of death (number and street)	Date of death	Mark an X if copy of death certificate is attached <input type="checkbox"/>
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City	State	ZIP code	County of residence
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If the decedent was a nonresident of New York State on the date of death, mark an **X** in this box and attach completed Form ET-141, *New York State Estate Tax Domicile Affidavit*

Power of Attorney – Mark an **X** in the box if Form ET-14, *Estate Tax Power of Attorney*, is **attached** (see instructions)
 If Form ET-14 was previously provided, indicate which form it was attached to and the date it was submitted:
 Form _____ Date _____

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	Middle initial
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In care of (firm's name)	If more than one executor, mark an X in the box (see instructions) <input type="checkbox"/>
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Address of attorney or authorized representative	Address of executor
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City	State	ZIP code	City	State	ZIP code
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SSN or PTIN of attorney or authorized rep.	Telephone number	Social Security number of executor	Telephone number
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Email address of attorney or authorized representative	Email address of executor
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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		
Total (add lines 1 and 2)	3		

Was the decedent a member of a partnership? Yes No
 Did the decedent have a surviving spouse? Yes No

A release(s) of lien is requested (mark an **X** in the box).

To obtain a release of lien, attach the following:

1. A completed Form(s) ET-117, *Release of Lien of Estate Tax*:
 - a. for each county in which real property is located; and/or
 - b. for each cooperative apartment.

2. An original or verified copy of the *Letters Testamentary* or the *Letters of Administration*, unless previously submitted (also indicate the type of letters in the section marked *Executor*, above). Your application will not be processed until the letters of appointment are on file with the Tax Department.
3. A copy of the death certificate.

Enter the number of counties in which the properties are located.

If an attorney or authorized representative is listed on this return, they 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 NYS Education Department

Signature of attorney or authorized representative	Date	Email address of attorney
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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 co-executor	Date
Print name of preparer other than executor	Signature of preparer other than executor	Preparer's PTIN or SSN	Preparer's NYTPRIN
Address of preparer	City	State	ZIP code
		Date	Email address of preparer



Instructions

Note: The executor may be held personally liable for unpaid estate tax up to the value of the assets that were distributed before the New York State estate tax was paid in full. The surviving spouse, all beneficiaries, and any other person in possession of property included in the New York gross estate may be held personally liable for unpaid estate tax up to the value of property received from the estate (NYS Tax Law § 975).

Note: 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. **There is no fee for a release of lien.**

When to use Form ET-30

Use this form to obtain release(s) of an estate tax lien if you are the appointed executor or administrator of the estate, or the duly authorized representative of the executor, and **fewer than nine months** have passed since the date of death.

Note: Waivers are not required for the estate of an individual whose date of death is on or after February 1, 2000. However, the need to obtain a release of the estate tax lien before transferring real property remains.

Submit either *Letters Testamentary* or *Letters of Administration* with the application as proof of your appointment, unless previously submitted. To be acceptable, the letters of appointment must be current and must not restrict the executor from receiving estate assets.

Letters of appointment issued by a court outside New York State are acceptable if the decedent was not a resident of New York State at the time of death, and the court has jurisdiction over the decedent's estate.

Enter the **executor's** name, address, Social Security number, and telephone number in the area provided. If the estate has **more than one executor**, enter the information for any executor (preferably one who is a New York State resident) in the area provided, mark an **X** in the box, and attach a list of the other executors with their addresses, telephone numbers, and Social Security numbers.

When to use forms other than Form ET-30

Use Form ET-706, *New York State Estate Tax Return*, when the estate is required to file a New York State estate tax return, and either:

1. The estate has not obtained an extension of time to file the estate tax return, and more than nine months have passed since the date of death; or
2. The estate obtained an extension of time to file the estate tax return, and more than 15 months have passed since the date of death (the extension has expired).

Use Form ET-85, *New York State Estate Tax Certification*, if either of the following applies:

1. The estate is not required to file a New York State estate tax return, and either:
 - a. no executor or administrator has been appointed, or
 - b. more than nine months have passed since the date of death.
2. The estate is required to file a New York State estate tax return, and either:
 - a. fewer than nine months have passed since the date of death, and an executor or administrator has not been appointed; or
 - b. more than nine but less than 15 months have passed since the date of death, and an extension of time to file the estate tax return has been granted.

If the estate is subject to tax, an estimated payment may be required when Form ET-85 is filed.

For information about the New York State estate tax filing requirements, visit our website at www.tax.ny.gov.

The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate; if no executor is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent with sufficient knowledge to file an accurate return.

This person may file Form ET-85 or Form ET-706 to obtain a release of lien, and must assume personal liability for all estate taxes that may be due.

Specific instructions

Complete the information requested about the decedent. Verify that the decedent's Social Security number is correctly entered on the application. Submit a photocopy of the death certificate with the application.

For the estate of an individual who was not a resident of New York State at the time of their death, complete Form ET-141, *New York State Estate Tax Domicile Affidavit*, and attach it to the return.

If a person is authorized to represent the executor regarding the estate, and the executor prefers the department contact that person, enter the name (last name first) of the attorney, accountant, or enrolled agent representing the executor. Also enter the firm's name, address, and telephone number in the areas provided.

If the executor has signed Form ET-14, *Estate Tax Power of Attorney*, and it is being submitted with this application, attach it to the application and mark an **X** in the box. **Note:** Unless a change in representation or authority is being made, Form ET-14 should only be submitted to the department once. **You do not have to send the ET-14 in with each estate tax form you file.** If Form ET-14 was submitted previously, be sure to indicate the form it was sent in with, and the date that the form was submitted in the header section of the return.

Complete and attach Form ET-117, *Release of Lien of Estate Tax*, if a release of lien is needed for real property or a cooperative apartment. Two parcels of real estate can be listed on one form. However, if the real property is located in different counties or a release of lien is needed for more than one cooperative apartment, a separate Form ET-117 must be completed for each county or apartment. The name and address of the executor, or authorized representative, should be entered at the top of Form ET-117 for mailing purposes.

Mail this form with Form(s) ET-117 to:

NYS ESTATE TAX
PROCESSING CENTER
PO BOX 15167
ALBANY NY 12212-5167

Private delivery services – If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Privacy notification

See our website or Publication 54, *Privacy notification*.

Need help?



Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Estate Tax Information Center:	518-457-5387
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

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