

New York State
Surrogate's Court

File no.

County of _____

Petition to determine estate tax
under Article 26 of the Tax Law

Decedent's last name	First	M.I.	Decedent's county of residence	Date of death	Decedent's social security no.
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Address of decedent at time of death _____

Name and address of attorney for the estate	Name and address of: <input type="checkbox"/> Executor <input type="checkbox"/> Administrator <input type="checkbox"/> Petitioner
Social security number	Social security number

Tax Computation Schedule

1 New York taxable estate (from line 24 of Recapitulation, page 3)	▶	1.	
2 Adjusted taxable gifts (total amount of New York taxable gifts, within the meaning of section 1002, made by the decedent after December 31, 1982, other than New York taxable gifts that are includible in decedent's gross estate (from line 5 of Worksheet 1, page 6))	▶	2.	
3 Tentative tax base (line 1 plus line 2)		3.	
4 Estate tax on tentative tax base (compute on amount shown on line 3) (see Table A in the instructions)	▶	4.	
5 Unified credit against estate tax (compute on amount shown on line 4) (see Table B in the instructions)	▶	5.	
6 Tax before credit for gift taxes paid (line 4 minus line 5)		6.	
7 Total New York gift taxes paid/payable (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 such gifts and they are includible in decedent's gross estate (from line 11 of Worksheet 2, page 6))	▶	7.	
8 Estate tax before other credits, if any (line 6 minus line 7)		8.	
9 Agricultural exemption credit (attach copy of Form TP-411)	▶	9.	
10 Credit for New York estate tax on prior transfers (attach copy of Form TT-190)	▶	10.	
11 Credit for New York gift tax applicable to gifts made prior to January 1, 1983 (attach copy of Form TP-412)	▶	11.	
12 Total of lines 9, 10, and 11		12.	
13 New York net estate tax (line 8 minus line 12)	▶	13.	

Value of gross estate under Article 26	New York net estate tax
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For the estate described above and in the attached schedules and supplementary statements, it is hereby requested that an order be made determining the tax, if any, imposed pursuant to Article 26 of the Tax Law.

I hereby declare that I am the petitioner in this proceeding, and that this petition, including accompanying schedules and statements, has been examined by me and is, to the best of my knowledge and belief, true, correct, and complete.

Sworn to before me this _____ day of _____, 20____, in the County of _____, in the State/Commonwealth/Province of _____.

Qualified in the County of _____. Commission expires on _____, 20____.

Notary public

Signature of petitioner

Disclosure of social security number is required. Such numbers are used for tax administration purposes and as necessary pursuant to Education Law, sec. 663, Social Services Law, sec. 111b and 136a, Executive Law, sec. 49, and Tax Law, section 171-b, and when the taxpayer gives written authorization to this department for another department, person, agency, or entity to have access, limited or otherwise, to information contained in his or her return.

General information

1 Decedent's business or occupation; if retired, check here and state former business or occupation _____

2 Marital status of decedent at death: Widow or widower - Name and date of death of deceased spouse: _____

Single

Married - Legally separated - Name of legally separate spouse: _____

Date of marriage to surviving spouse: _____

Domicile at date of marriage _____

to surviving spouse: _____

Divorced - Date decree became final: _____

3 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

Check the Yes or No box for each question:

		Yes	No
4 Do you elect the alternate valuation date in accordance with section 954(b) of the Tax Law?	4.		
5 Do you elect the special use valuation in accordance with section 954-a of the Tax Law?	5.		
6 Do you elect to claim the marital deduction for qualified terminable interest property in accordance with section 955(c) of the Tax Law?	6.		
7 Do you elect to claim the credit for exemption for permitted purposes (agricultural exemption credit) in accordance with section 958-a of the Tax Law? (If Yes, attach copy of completed Form TP-411.)	7.		
8 Does the gross estate contain any IRC section 2044 property?	8.		
9 Has the value of a lump-sum distribution, as described in IRC section 2039(f)(2), been excluded from the gross estate? (This provision repealed effective for estates of decedents dying after July 24, 1985.)	9.		
10 Do you, the executor, elect to pay the tax in installments as described in IRC section 6166?	10.		
11 Do you, the plan administrator or cooperative, elect to pay the tax in installments as described in IRC section 6166? (see instructions for effective date and other requirements)	11.		
12 Do you, the executor, elect to be relieved of the liability for payment of the tax in accordance with IRC section 2210? (see instructions for effective date and other requirements)	12.		
13 Was the decedent a New York State resident at the time of death? (If No, Form TT-141A, Estate Tax Domicile Affidavit, must be attached.)	13.		
14 Did the decedent leave a will? (If Yes, attach copy.)	14.		
15 Have New York gift tax returns ever been filed? (If Yes, attach copies of returns, if available.)	15.		
16 Has a federal estate tax return been filed for this estate? (If Yes, attach copy of federal Form 706.)	16.		
17 Has a final federal determination of estate tax liability of this estate been made? (If Yes, attach copy of the determination.)	17.		
18 Has a diligent and careful search been made for property of every kind left by the decedent?	18.		
19 Is a refund anticipated at this time because of a temporary payment of tax made previously?	19.		

Recapitulation

(Omit items 1 through 9 if federal Form 706 is attached, but see *Note* below for a date of death before October 1, 1983)

Line No.	Gross estate	Alternate value	Value at date of death
1	Schedule A — <i>Real estate</i>	1.	
2	Schedule B — <i>Stocks and bonds</i>	2.	
3	Schedule C — <i>Mortgages, notes, and cash</i>	3.	
4	Schedule D — <i>Insurance on the decedent's life</i>	4.	
5	Schedule E — <i>Jointly owned property</i>	5.	
6	Schedule F — <i>Other miscellaneous property</i>	6.	
7	Schedule G — <i>Transfers during decedent's life</i>	7.	
8	Schedule H — <i>Powers of appointment</i>	8.	
9	Schedule I — <i>Annuities</i>	9.	
	Gross estate		Amount
10	Gross estate (total lines 1 through 9, above, or line 10 of federal Recapitulation, Form 706)	10.	
11	Net amount of additions (or subtractions) (enter amount from Schedule II, page 4)	11.	
12	New York gross estate	12.	
Deductions			
13	Schedule J — <i>Funeral and administration expenses</i>	13.	
14	Schedule K — <i>Debts of decedent, including mortgages and liens</i>	14.	
15	Schedule L — <i>Net losses during administration</i>	15.	
16	Total of lines 13, 14, and 15, above, or the sum of lines 13, 14, and 15 of federal Recapitulation, Form 706	16.	
17	Expenses and debts, including mortgages, specifically attributable to property shown in Schedule II, item A, page 4 (enter amount from Schedule III, page 5)	17.	
18	Balance (line 16 minus line 17)	18.	
19a	Bequests, etc., to surviving spouse (Schedule M of this form or line 18 of federal Recapitulation, Form 706)	19a.	
19b	Property shown in Schedule II, item A, page 4 included in amount shown on line 19a, above (enter amount from Schedule IV, page 5)	19b.	
20	New York State bequests to surviving spouse (line 19a minus line 19b)	20.	
21a	Charitable, public and similar gifts and bequests (Schedule N of this form or line 20 of federal Recapitulation, Form 706)	21a.	
21b	Property shown in Schedule II, item A, page 4 included in amount shown on line 21a, above (enter amount from Schedule V, page 5)	21b.	
22	New York charitable deduction (line 21a minus line 21b)	22.	
23	Total New York allowable deductions (total of lines 18, 20, and 22)	23.	
24	New York taxable estate (line 12 minus line 23; enter here and on line 1 of Tax Computation Schedule, page 1) ..	24.	

Note: For a date of death on or after January 1, 1983, and before October 1, 1983, the marital deduction is limited to the greater of one-half the adjusted gross estate or \$250,000, and the deduction for qualified joint interests did not apply (refer to the instructions TT-86.5-I (7/78) for information on the limited marital deduction). If there was a surviving spouse, the estate must complete Schedules A through N (pages 7 through 11 of this form) and use those amounts to compute the tax instead of the amounts from the federal schedules.

Schedule III - Expenses and debts, including mortgages, specifically attributable to property described in Schedule II, Item A.

(enter on line 17 of Recapitulation Schedule) Total \$ _____

Schedule IV - Property described in Schedule II, item A, included in federal marital deduction.

(enter on line 19b of Recapitulation Schedule) Total \$ _____

Schedule V - Property described in Schedule II, item A, included in federal marital deduction for charitable public and similar gifts and bequests.

(enter on line 21b of Recapitulation Schedule) Total \$ _____

Schedule VI - Gifts made by the decedent within three years of the date of death and prior to 1983 not reported in Schedule G of federal Form 706. Do not include any gifts made after 1982.

Description

(enter in Schedule II, at item (D), page 4) Total \$ _____

Worksheet 1

(To compute the amount for line 2 of the *Tax Computation Schedule*.)

1 Total lifetime taxable gifts made after December 31, 1982	1.	
2 Taxable gifts made by decedent after December 31, 1982, that are included in decedent's gross estate	2.	
3 Taxable gifts made by decedent's previously deceased spouse after December 31, 1982, for which the decedent was the consenting spouse (see <i>instructions</i>)	3.	
4 Add lines 2 and 3	4.	
5 Adjusted taxable gifts (subtract line 4 from line 1; also enter on line 2 of <i>Tax Computation Schedule</i>)	5.	

Worksheet 2

(To compute the amount for line 7 of the *Tax Computation Schedule*.)

1 Total lifetime taxable gifts (made after January 5, 1972)	1.	
2 Total taxable gifts made before January 1, 1983	2.	
3 Tax payable on amount on line 1 (see <i>Tax Table in instructions</i>)	3.	
4 Tax payable on amount on line 2 (see <i>Tax Table in instructions</i>)	4.	
5 Tax payable for gifts made after December 31, 1982 (subtract line 4 from line 3)	5.	
6 Amount of unified credit allowed/allowable against the tax paid/payable as shown on line 5 (see <i>Table B in instructions</i>)	6.	
7 Subtract line 6 from line 5	7.	
8 Gift taxes payable by decedent on gifts made by decedent's previously deceased spouse for which the decedent was the consenting spouse (see <i>instructions and Tax Table therein</i>)	8.	
9 Subtract line 8 from line 7	9.	
10 Gift taxes payable by decedent's surviving spouse on split gifts if the decedent was the donor-spouse and the gifts are included in the decedent's gross estate (see <i>Tax Table in instructions</i>)	10.	
11 Total gift taxes paid/payable for gifts made after December 31, 1982 (add line 9 and line 10; also enter on line 7 of <i>Tax Computation Schedule</i>)	11.	

I. Gross assets

Schedule A - Real estate (Jointly owned property should be reported on Schedule E.)

Item no.	Description	Assessed value	Alternate valuation date	Alternate value	Value at date of death
Total					

Schedule B - Stocks and bonds (Jointly owned property should be reported on Schedule E.)

Item no.	Description, including face amount of bonds and number of shares	Unit value	Alternate valuation date	Alternate value	Value at date of death
Total					

**Schedule C - Mortgages, notes, and cash (including bank deposits)
(Jointly owned property should be reported on Schedule E.)**

Item no.	Description	Alternate valuation date	Alternate value	Value at date of death
Total				

I. Gross assets (continued)

Schedule D - Insurance on the decedent's life

Item no.	Description	Alternate valuation date	Alternate value	Value at date of death
Total				

Schedule E - Jointly owned property

1. Qualified joint interests - Interests held by the decedent and decedent's spouse as the only joint tenants for dates of death after September 30, 1983 (qualifying under IRC section 2040(b)(2) - see instructions)

Item no.	Description	Alternate valuation date	Alternate value	Value at date of death
1(a). Total			1(a).	
1(b). Amounts included in gross estate (1/2 of line 1(a))			1(b).	

2. All other joint interests

Item no.	Description	Name of joint tenant and relationship to decedent	Alternate valuation date	Alternate value	Value at date of death
2(a). Total other joint interests			2(a).		
Total (add lines 1(b) and 2(a))					

Schedule F - Other miscellaneous property not reportable under any other schedule

Item no.	Description	Alternate valuation date	Alternate value	Value at date of death
Total				

Schedule G - Transfers during decedent's life

Item no.	Description	Alternate valuation date	Alternate value	Value at date of death
	<p>A. New York gift tax paid (under Article 26A) by the decedent or decedent's estate for all gifts made by the decedent or decedent's spouse within three years before the decedent's death (section 954(c) - <i>see instructions</i>)</p> <p>B. Transfers made by decedent after December 31, 1982 (under section 1009 of Article 26A) in accordance with provisions of IRC section 2035(a), 2036, 2037, or 2038.</p> <p>C. Transfers prior to January 1, 1983, that were made within three years of death.</p>			
Total				

Schedule H - Powers of appointment

Item no.	Description	Alternate valuation date	Alternate value	Value at date of death
Total				

Schedule I - Annuities

Item no.	Description	Alternate valuation date	Alternate value	Value at date of death
	If a lump-sum distribution received by a beneficiary is excluded from the decedent's gross estate under IRC section 2039(f)(2), a written election by each beneficiary must be attached.			
Total				

New York gross estate (Total of Schedules A through I) \$ _____

II. Deductions

Schedule J - Funeral and administration expenses

Item no.	Description	Amount
Total		

II. Deductions *(continued)*

Schedule K - Debts of decedent, including mortgages and liens

Item no.	Name of creditor	Amount
	Total	

Schedule L - Net losses during administration and expenses incurred in administering property not subject to claims
(attach supplemental schedules)

Total	
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Schedule M - Bequests, etc., to surviving spouse *(If the date of death was on or after January 1, 1983, and before October 1, 1983, see the note on page 3 of this form for information on the limitations of the marital deduction for New York State.)*

Item no.	Description of property interest passing to surviving spouse	Value
	Total	

Schedule N - Charitable, public, and similar gifts and bequests

Name and address of organization	Paragraph of will	Amount
	Total	

New York allowable deductions *(total of Schedules J through N)* \$ _____