



New York State Gift Tax Return

For gifts made on or before December 31, 1999

Donor's last name	First name	Middle initial	Social security number
Mailing address (number and street or rural route)		Apartment number	Calendar year
City, village or post office		State	ZIP code
When the gift(s) was made, the donor was a <input type="checkbox"/> Resident <input checked="" type="checkbox"/> Nonresident of New York State			

A If you have ever filed a gift tax return under another name, enter that name here:
(e.g., maiden name) _____

B Have you filed a New York gift tax return for any prior calendar periods for gifts made after January 5, 1972? Yes No

C Is your spouse filing a gift tax return for this calendar year? Yes No

D Gifts by husband or wife to third parties
Did you and your spouse consent to gift splitting on your federal gift tax returns for gifts made during the calendar year to third parties? (See instructions.) Yes No

Signature of consenting spouse

E If you answered Yes to questions C or D, enter the following information:
1) Name of spouse _____

2) Spouse's social security no. _____

F If your spouse is not a U.S. citizen, did you transfer any property to him or her during the calendar year? Yes No

G If the donor is deceased, enter the date of death: _____ month _____ day _____ year

H Type of property gifted (check appropriate box(es):

1) <input type="checkbox"/> Single-family real estate	6) <input type="checkbox"/> Securities
2) <input type="checkbox"/> Multifamily real estate	7) <input type="checkbox"/> Government bonds
3) <input type="checkbox"/> Commercial real estate	8) <input type="checkbox"/> Cash
4) <input type="checkbox"/> Closely held stock	9) <input type="checkbox"/> Other: _____
5) <input type="checkbox"/> Traded stock	

I Did you retain a life estate in the property gifted? Yes No

Tax computation	1 Total taxable gifts for reporting periods prior to 1983 (from line 80)	1		
	2 Total taxable gifts for reporting periods 1983 and after (from line 81)	2		
	3 New York taxable gifts for all prior periods (add lines 1 and 2)	3		
	4 Current year's taxable gifts (Residents - from line 36; nonresidents - from line 57. If zero, no tax is due. Skip lines 5 through 11 and enter "0" on line 12. Complete lines 13 and 15 if applicable.)	4		
	5 Total taxable gifts for all periods (add lines 3 and 4)	5		
	6 Tax computed on line 5 (use Table A in instructions)	6		
	7 Tax computed on line 1 (use Table A in instructions)	7		
	8 Tentative tax on taxable gifts made after 1982 (subtract line 7 from line 6)	8		
	9 Unified credit (residents - see Table B in instructions; nonresidents - enter amount from line 66)	9		
	10 Tentative tax (Subtract line 9 from line 8. If zero, no tax is due. Skip line 11 and enter "0" on line 12. Complete lines 13 and 15 if applicable.)	10		
	11 Residents - enter amount from line 42; nonresidents - enter amount from line 79	11		
	12 Tax due on current year's taxable gifts (subtract line 11 from line 10)	12		
	13 Gift tax prepaid with estimated payment or extension of time to file	13		
	14 If line 13 is less than line 12, enter balance due . Do not send cash. Make check or money order payable to Commissioner of Taxation and Finance ; write donor's social security number and Gift Tax on it	14		
	15 If line 13 is more than line 12, enter amount to be refunded	15		

A copy of your federal gift tax return, Form 709 or Form 709-A, along with all supporting schedules and documents, must accompany this return.

Paid preparer's use only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Sign here	Signature of donor	Date
	Firm's name (or yours; if self-employed)	Preparer's SSN or PTIN				
	Address	Employer identification number				

Computation of New York gifts and New York taxable gifts of a resident

Gifts of real property or tangible personal property having actual situs **outside** New York State

Federal item no.	Description of gift and donee's name and address	Date of gift	Value at date of gift

Total — Enter here and see instructions for line 18

	16 Gross gifts of donor (from federal Form 709, page 2, Schedule A, line 1; or the total of column (d) on federal Form 709-A)	16		
	17 Remainder interest (section 2519 property) value of qualified terminable interest property shown on federal Form 709, Schedule A (federal item no.(s) _____) ...	17		
	18 Total from the table above, less value of property also included on line 17	18		
	19 Total deductions (add lines 17 and 18)	19		
	20 Balance (subtract line 19 from line 16)	20		
	21 Remainder interest value of qualified terminable interest property includable for New York State under section 1003(a)(3) and New York gifts to noncitizen spouse not included on line 16 (see instructions)	21		
	22 Gross New York gifts of donor (add lines 20 and 21)	22		
	23 If you and your spouse elect to split gifts, enter one-half of your total New York gifts to third parties (federal item number(s) _____) (see instructions)	23		
	24 Balance (subtract line 23 from line 22)	24		
	25 New York gifts of spouse to be included (from spouse's NYS return, Form TP-400, line 23)	25		
	26 Total New York gifts of donor (add lines 24 and 25)	26		
	27 Total New York annual exclusions (see instructions)	27		
	28 New York gifts (Subtract line 27 from line 26. If zero , no tax is due. Skip lines 29 through 42 and enter "0" on lines 4 and 12. Complete lines 13 and 15 if applicable.)	28		
Deductions	29 New York gifts of terminable interest to spouse or all New York gifts to a noncitizen spouse, for whom a marital deduction is elected (see instructions)	29		
	30 Annual exclusion attributable to gifts on line 29 (see instructions)	30		
	31 New York marital deduction (subtract line 30 from line 29)	31		
	32 New York charitable deduction, less exclusions (based on federal item number(s) _____) included in line 26 above	32		
	33 Total deductions (add lines 31 and 32)	33		
	34 Subtract line 33 from line 28	34		
	35 Federal generation-skipping transfer taxes attributable to New York gifts (from the worksheet in the instructions for line 35) ..	35		
	36 New York taxable gifts (Add lines 34 and 35; enter here and on line 4. If zero , no tax is due. Skip lines 37 through 42 and enter "0" on lines 4 and 12. Complete lines 13 and 15 if applicable.)	36		

Computation of amount to report on page 1, line 11

If you did not make New York taxable gifts in a calendar year after 1982, prior to the year for which you are filing this return, enter "0" on lines 42 and 11.

	37 Total amount of lifetime taxable gifts for all prior periods (from line 3)	37		
	38 Tax computed on line 37 amount (use Table A in instructions)	38		
	39 Tax computed on taxable gifts for calendar quarters prior to 1983 (enter amount from page 1, line 7)	39		
	40 Tentative tax on taxable gifts after 1982 but prior to the calendar year for which the return is being filed (subtract line 39 from line 38)	40		
	41 Unified credit (compute on line 40 amount; see instructions for Table B) or the amount from the worksheet in the instructions if applicable	41		
	42 Net tax computed on total taxable gifts made after 1982, excluding current year's taxable gifts (subtract line 41 from line 40; enter here and on line 11)	42		

Computation of New York gifts and New York taxable gifts of a nonresident

Gifts of real or tangible personal property having actual situs in New York State and intangible personal property within the state used in carrying on any business therein by the donor (include name, address and nature of business).

Federal item no.	Description of gift and donee's name and address	Date of gift	Value at date of gift	
43	Gross New York gifts of donor (total from the table above)			
44	If you and your spouse elect to split gifts, enter one-half of your total New York gifts to third parties (federal item number(s) _____) (see instructions)			
45	Balance (subtract line 44 from line 43)			
46	New York gifts of spouse to be included (from spouse's NYS return, Form TP-400, line 44)			
47	Total New York gifts of donor (add lines 45 and 46)			
48	Total New York annual exclusions (see instructions)			
49	New York gifts (Subtract line 48 from line 47. If zero , no tax is due. Skip lines 50 through 79 and enter "0" on lines 4 and 12. Complete lines 13 and 15 if applicable.)			
Deductions	50	New York gifts of terminable interest property to spouse or all New York gifts to a noncitizen spouse (for which a marital deduction is elected) that are included on line 43 above (see instructions)	50	
	51	Annual exclusion attributable to gifts on line 50 (see instructions)	51	
	52	New York marital deduction (subtract line 51 from line 50)	52	
	53	New York charitable deduction, less exclusions (based on federal item number(s) _____) included on line 43	53	
	54	Total deductions (add lines 52 and 53)	54	
	55	Subtract line 54 from line 49	55	
	56	Federal generation skipping transfer taxes attributable to New York gifts (see instructions)	56	
	57	New York taxable gifts (Add lines 55 and 56; enter here and on line 4. If zero , no tax is due. Skip lines 58 through 79 and enter "0" on lines 4 and 12. Complete lines 13 and 15 if applicable.)	57	

Computation of nonresident unified credit

58	Current year's taxable gifts computed as if a New York resident	58	
59	Taxable gifts for reporting periods prior to 1983 computed as if a NY resident	59	
60	Taxable gifts for reporting periods 1983 and after computed as if a New York resident (excluding amount on line 58)	60	
61	Total amount of taxable gifts computed as if a NY resident (add lines 58, 59, and 60)	61	
62	Tax computed on amount on line 61 (use Table A in instructions)	62	
63	Tax computed on amount on line 59 (use Table A in instructions)	63	
64	Balance (subtract line 63 from line 62)	64	
65	Unified credit computed on amount on line 64 (see Table B in instructions)	65	
66	Nonresident unified credit — Multiply line 65 by line 49 and divide the result by line 28, your current year NY gifts computed as if a NY resident (see instructions; enter here and on line 9)	66	

Computation of amount to report on page 1, line 11

If you did not make New York taxable gifts in a calendar year after 1982, prior to the year for which you are filing this return, enter "0" on lines 79 and 11.

67	New York taxable gifts for all prior periods (from line 3)	67	
68	Tax computed for amount on line 67 (see Table A in instructions)	68	
69	Tax computed for reporting periods prior to 1983 (from line 7)	69	
70	Tax on New York taxable gifts for reporting periods 1983 and after (subtract line 69 from line 68)	70	
71	Amount from line 59 above	71	
72	Amount from line 60 above	72	
73	Add lines 71 and 72	73	
74	Tax computed for amount on line 73 (use Table A in instructions)	74	
75	Amount from line 63 above	75	
76	Balance (subtract line 75 from line 74)	76	
77	Unified credit for amount on line 76 (see Table B in instructions)	77	
78	NY gifts for most recent prior year after 1982 NY gifts computed as if a NY resident for same year (or the amount from the worksheet in the instructions if applicable)	78	
79	Net tax on New York taxable gifts for reporting periods 1983 and after, excluding current year (subtract line 78 from line 70; enter the result here and on line 11)	79	

Donor's first name	Middle initial	Last name	Social security number
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Marital deduction elections

Terminable interest marital deduction *(see instructions)*

Check here if you, the donor, elect a marital deduction under section 1004(b) of the New York Tax Law for qualified terminable interest property (as specified in section 2523(f) of the Internal Revenue Code). Also, enter federal item numbers of property: _____

Was a similar election made on Federal Form 709? Yes No

would otherwise be treated as qualified terminable interest property under section 2523(f). Enter the federal item numbers for the annuities for which you are making this election: _____

Was a similar election made on federal Form 709? Yes No

Election out of QTIP treatment of annuities

Check here if you elect under section 1004(b) of the New York Tax Law (as specified in section 2523(f)(6) of the Internal Revenue Code) to **not** treat as qualified terminable interest property any joint and survivor annuities that

Marital deduction for noncitizen spouse *(see instructions)*

Check here if the donor and donee spouses consent to the donee spouse being treated as a U.S. citizen for the purpose of determining if a marital deduction is allowable and if the donee spouse is a resident of New York at the time of any subsequent transfer of the property. Also, enter federal item numbers of property: _____

Donor's signature	Donee's signature
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New York taxable gifts for prior reporting periods

Reporting periods prior to 1983	Amount of New York taxable gifts
80 Total <i>(enter here and on line 1)</i>	80
Reporting periods 1983 and after	Amount of New York taxable gifts
81 Total <i>(enter here and on line 2)</i>	81

Please note: The New York State gift tax is repealed applicable to gifts made after December 31, 1999.



Change in Mailing Address and Assistance Information for Prior Year Gift Tax Forms

Beginning on August 1, 2017, the mailing address changed for Forms TP-400, *New York State Gift Tax Return*, TP-400-A, *New York State Short Form Gift Tax Return*, and TP-402, *Estimated Payment of Gift Tax and/or Request for Extension of Time to File Gift Tax Return*.

If a form instructs you to mail it to: NYS Tax Department – Gift Tax Processing, PO Box 397, Albany NY 12201-0397, you must mail it to this address instead (see *Private delivery services* below):

**NYS TAX DEPARTMENT
PO BOX 15167
ALBANY NY 12212-5167**

Note: Forms mailed to the old address may be delayed in processing.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery.

For all the forms referenced above, if you are using a private delivery service, send to:

**NYS TAX DEPARTMENT
MISC TAX PROCESSING
90 COHOES AVE
GREEN ISLAND NY 12183**

Need help?



Visit our website at **www.tax.ny.gov**
(for information, forms, and online services)



Miscellaneous Tax Information Center: (518) 457-5735
To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082