

## Release of Estate Tax Lien

When a person dies, the Tax Law places a lien on the decedent's real property to secure the payment of any estate tax due. This estate tax lien is effective as of the decedent's date of death. **To transfer real property from a decedent, you must request and then receive a release of lien** from the New York State Tax Department. The release of lien is an authorization to transfer the real property, located in New York State, free and clear of the estate tax lien. The lien applies only to real property located in New York State.

No fee applies to a release of lien.



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NYS ESTATE TAX  
PROCESSING CENTER  
PO BOX 15167  
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See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail. Using a private delivery service to send a request for a release of lien will delay the process.

To learn more, visit our Web site:

[www.tax.ny.gov](http://www.tax.ny.gov)

Keyword: *Release of Lien*



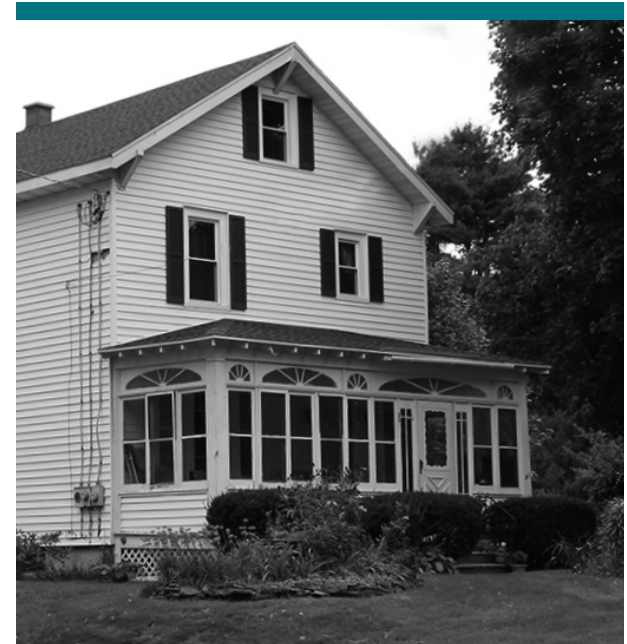
Department of  
Taxation and Finance

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Department of  
Taxation and Finance

# Release of Estate Tax Lien Procedures



[www.tax.ny.gov](http://www.tax.ny.gov)

Keyword: *Release of Lien*

If

use

Required with Form ET-117, *Release of Lien and Estate Tax - Real property or cooperative apartment*

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:** If you have applied for your letters testamentary or letters of administration but have not yet received them, use Form ET-85, *New York State Estate Tax Certification*, to request a release of lien.

**Form ET-30, *Application for Release(s) of Estate Tax Lien***

- Complete the ***Estimated value of all assets*** of estate section.
- Submit an original or verified copy of the letters testamentary or the letters of administration.
- Attach a copy of the death certificate.
- Enter PTINs or social security numbers requested on any forms you submit (Tax Law, Article 26, section 977(A)).

the estate is required to file a New York State estate tax return, **and either:**

- 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**
- 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),

**Form ET-706, *New York State Estate Tax Return***

- Pay all tax due in full.
- Attach a copy of the death certificate.
- Enter PTINs or social security numbers requested on any forms you submit (Tax Law, Article 26, section 977(A)).
- Include all other supplemental documents (see Form ET-706-I, *Instructions for Form ET-706*).

**Note:** if we already have your return on file but you need to submit Form ET-117 and you are not amending Form ET-706, send only the first page of Form ET-706 and write “Copy for Lien Request” on it.

the estate is not required to file a New York State estate tax return, **and either:**

- no executor or administrator has been appointed; or
- more than nine months have passed since the date of death,

**OR**

the estate is required to file a New York State estate tax return, **and either:**

- fewer than nine months have passed since the date of death, and an executor or administrator has not been appointed; **or**
- 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,

**Form ET-85, *New York State Estate Tax Certification***

- Submit Form ET-130, *Tentative Payment of Estate Tax*, if applicable. (If the estate is subject to tax, you may be required to make an estimated payment.)
- You must complete the ***Estimated net estate*** section.
- Notarize Form ET-85, *New York State Estate Tax Certification*.
- Submit a signed Form ET-85, *New York State Estate Tax Certification*. The form must be signed by the applicant, the executor, or an approved Power of Attorney.
- Enter PTINs or social security numbers requested on any forms you submit (Tax Law, Article 26, section 977(A)).
- Attach a copy of the death certificate.