



New York State Estate Tax Return / Schedules E – G
for estates not required to file federal Form 706

Estate of _____ Social security number _____

Schedule E – Jointly owned property (attach additional sheets if necessary)

Part I – Qualified joint interests (interests held by the decedent and decedent's spouse as the only joint tenants) – Note: If the surviving spouse is not a citizen of the United States, the interest is not a qualified joint interest and must be reported in Part II below, even when the election provided in section 955(e)(2) of the Tax Law is made.

Table with 5 columns: A Item number, B Description, C Alternate valuation date, D Alternate value, E Value at date of death. Row 1 is empty.

Summary table for Part I with 2 rows: 1 Total columns D and E (Qualified joint interests), 2 Amounts included in gross estate (one-half of line 1 total).

Part II – All other joint interests

Table with 6 columns: A Item number, B Description, C Name of joint tenant and relationship to decedent, D Alternate valuation date, E Alternate value, F Value at date of death. Row 1 is empty.

Summary table for Part II with 2 rows: 3 Total columns E and F (All other joint interests).

Part III – Summary Add Part I, line 2 and Part II, line 3. If alternate valuation was elected, enter the total of the Alternate value column on Form ET-90, page 2, line 27; otherwise, enter the total of the Value at date of death column. Row 4.

Attach additional sheets if necessary

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

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1				
Total from additional sheet(s) attached to this schedule				
5 Total columns D and E –If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 28; otherwise, enter the total of column E		5		

Schedule G – Transfers during decedent’s life

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1	New York gift tax paid (<i>under Article 26A</i>) 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 (<i>section 954(c) - see instructions</i>)			
2	Transfers made by decedent (<i>under section 1009 of Article 26A</i>) in accordance with provisions of IRC sections 2035(a), 2036, 2037 or 2038			
Total from additional sheet(s) attached to this schedule				
6 Total columns D and E –If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 29; otherwise, enter the total of column E		6		



Change in Mailing Address and Assistance Information for Certain Estate Tax Forms

On July 1, 2008, we changed processing centers. Any estate tax form that instructs you to mail the form to: NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556, must be mailed to this address instead (see *Private delivery services* below):

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

Any estate tax form that instructs you to mail the form to: TTTB-Estate Tax Audit-855, TTTB-Estate Tax-855, Transaction and Transfer Tax Bureau-Estate Tax, TTTB-Estate Tax Audit, or TTTB-Estate Tax, must be mailed to one of these addresses instead:

If you are sending by U.S. Mail:

**NYS TAX DEPARTMENT
TDAB/ESTATE TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227-2994**

If you are sending by a private delivery service:

**NYS TAX DEPARTMENT
TDAB/ESTATE TAX
90 COHOES AVENUE
GREEN ISLAND NY 12183-1515**

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.

Need help?



Visit our Web site 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) Hotline (for persons with hearing and speech disabilities using a TTY):

If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.