



**Estate Tax Tentative Payment Form and Extension Form Revised
to Clarify Subtraction for Applicable Credit**

[Form ET-130](#), *Tentative Payment of Estate Tax*, and [Form ET-133](#), *Application for Extension of Time to File and/or Pay Estate Tax*, for estates of individuals with dates of death on or after April 1, 2014, have been revised to clarify that eligible estates should subtract the applicable credit when computing the amount of tax on the estimated New York taxable estate to be reported on line 10 of these forms.

The new instructions for line 10 direct you to compute the estimated tax using the tax tables on page 4 of Form ET-706, *New York State Estate Tax Return*, and then subtract any applicable credit, as determined using the instructions for line 3 on page 4 of Form ET-706-I, *Instructions for Form ET-706*.

Estates of individuals with a date of death on or after April 1, 2014, but before April 1, 2015, are eligible for the applicable credit if the New York taxable estate is \$2,165,625 or less.

NOTE: An Important Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.