For office use only

Department of Taxation and Finance

New York State Estate Tax Return ET-706

(8/25)

For an estate of an individual who died on or after January 1, 2019, and on or before December 31, 2024

Amended return ☐
Federal audit changes ☐

Decedent's last name	First name	Middle initial	Social Security number (SSN)

Address of decedent at time of death *(number and street)*	Date of death	If copy of death certificate is attached, mark an ***X*** in the box ☐

City	State	ZIP code	County of residence

If the decedent was a nonresident of New York State (NYS) on the date of death, mark an ***X*** in the box and attach a completed Form ET-141, *New York State Estate Tax Domicile Affidavit.* ☐

Employer identification number (EIN) of the **estate**

Name and EIN of any **trusts** created or funded by the will

Power of Attorney – Mark an ***X*** in the box if Form ET-14, *Estate Tax Power of Attorney*, is **attached** *(see instructions)* ☐
If Form ET-14 was previously provided, indicate which form it was attached to and the date it was submitted:
Form _____ Date _____

Executor – If you are submitting *Letters Testamentary* or *Letters of Administration* with this form, indicate in the box the type of letters. Enter ***L*** if regular, ***LL*** if limited letters. If you are not submitting letters with this form, enter ***N***.

Surrogate's court – If a proceeding for probate or administration has commenced in a surrogate's court in NYS, enter county.

Attorney's or authorized representative's last name First name MI	Executor's last name First name MI
In care of *(firm's name)*	If more than one executor, mark an ***X*** in the box *(see instructions)* ☐
Address of attorney or authorized representative	Address of executor
City State ZIP code	City State ZIP code
PTIN or SSN of attorney or authorized rep. / Telephone number	SSN of executor / Telephone number
Email address of attorney or authorized representative	Email address of executor

If the decedent possessed a cause of action or was a plaintiff in any litigation at the time of death, mark an ***X*** in the box and complete Schedule F *(see instructions)* ..... ☐

Installment payments of tax for closely held business – Do you elect to pay the tax in installments as described in IRC § 6166 (NYS Tax Law § 997)? If *Yes*, attach Form ET-415 *(see Form ET-706-I)* ..... ☐ Yes ☐ No

If releases of lien are needed, attach Form(s) ET-117 *(see Form ET-706-I)* and enter the number of counties here ... ☐

a Is a federal estate tax return (either federal Form 706 or Form 706-NA) required to be filed with the IRS *(see Form ET-706-I)*? ... ☐ Yes ☐ No

Note: You must submit a completed federal estate tax return with this return, even when you are not required to file with the Internal Revenue Service (IRS).

b Are you making a qualified terminable interest property (QTIP) marital election? ..... ☐ Yes ☐ No

If *Yes*, the QTIP must be listed on Schedule M, section A1 of federal Form 706 you are attaching to this filing.

Provide the SSN of the surviving spouse ☐

Tax computation

1	Taxable estate for New York State *(from Schedule A, Part 1, line 18, or Part 2, line 33)*	**1.**		
2	New York State estate tax *(from tax table on page 6)*	**2.**		
3	Applicable credit *(see instructions)*	**3.**		
4	Tax after credit *(subtract line 3 from line 2)*	**4.**		
5	**Net** prior tax payments to New York State *(attach a Schedule of dates and amounts; see instructions)* ...	**5.**		
6	If line 5 is less than line 4, subtract line 5 from line 4. This is the **amount you owe**	**6.**		
7	If line 5 is greater than line 4, subtract line 4 from line 5. This is the amount to be **refunded** to you ...	**7.**		

Executor, attorney, and preparer, be sure to sign this return on page 6.

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Schedule A – Computation of New York State taxable estate

Part 1 – Resident

8	Amount from federal Form 706, page 3, part 5, line 13	**8.**		
9	Property with a location outside New York State *(from Schedule B)*	**9.**		
10	Subtotal *(subtract line 9 from line 8)*	**10.**		
11	Amount determined under § 957 *(relating to Powers of Appointment prior to 1930)*	**11.**		
12	Taxable gifts *(from Schedule D; see instructions for important changes)*	**12.**		
13	Includible QTIP for New York State not included in the amount reported on line 8 *(see instructions)*	**13.**		
14	Total gross estate for New York State *(add lines 10 through 13)*	**14.**		
15	Total allowable federal deductions *(from federal Form 706, page 3, part 5, line 24)* **15.**			
16	Federal deductions not allowed for New York State purposes *(from Schedule E, line 50)* **16.**			
17	Allowable federal deductions for NYS purposes *(subtract line 16 from line 15)*	**17.**		
18	Taxable estate for New York State *(subtract line 17 from 14)*	**18.**		

Part 2 – Nonresident

19	Amount from federal Form 706, page 3, part 5, line 13; or Form 706-NA, page 2, Schedule B, line 1	**19.**		
20	Property with a location outside New York State *(from Schedule B)* **20.**			
21	Intangible property included in line 19 amount **21.**			
22	Nontaxable estate for New York State purposes *(add lines 20 and 21)*	**22.**		
23	Amount of federal gross estate subject to New York State estate taxes *(subtract line 22 from line 19)*	**23.**		
24	Amount determined under § 957 *(relating to Powers of Appointment prior to 1930)*	**24.**		
25	Taxable gifts *(from Schedule D; see instructions for important changes)*	**25.**		
26	Includible QTIP for New York State not included in the amount reported on line 19 *(see instructions)*	**26.**		
27	Total gross estate for New York State *(add lines 23 through 26)*	**27.**		
28	Total allowable federal deductions *(from federal Form 706, page 3, part 5, line 24; or Form 706-NA, page 2, Schedule B, line 8)* **28.**			
29	Federal deductions not allowed for New York State purposes *(from Schedule E, line 68)* **29.**			
30	Allowable federal deductions for NYS purposes *(subtract line 29 from line 28)*	**30.**		
31	Tentative New York State taxable estate *(subtract line 30 from line 27)*	**31.**		
32	Works of art on loan in New York State	**32.**		
33	Taxable estate for New York State *(subtract line 32 from line 31)*	**33.**		

Schedule B – Property located outside New York State

List each item of real and tangible personal property located outside New York State that is included in the federal gross estate. Include the item number, the schedule of federal Form 706 or Form 706-NA on which it was reported, and the reported value of the property. *(Submit additional sheets if necessary; see instructions)*

Item number	Description	Value
Total amounts from all additional sheets		
Total value of property located outside New York State *(include totals from all additional sheets)*. Enter here and on Schedule A, line 9 or 20.		

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Schedule C – New York property of a nonresident individual

List each item of real and tangible personal property **located within New York State**. Include the item number, the schedule of federal Form 706 or Form 706-NA on which it was reported, and the reported value of the property. *(Submit additional sheets if necessary; see instructions)*

Item number	Description	Value
Total amounts from all additional sheets		
Total value of New York property of nonresident individual *(include totals from all additional sheets)*.....		

Schedule D – Taxable gifts

List all taxable gifts under Internal Revenue Code § 2503 made during the three-year period ending on the individual's date of death that were not otherwise included in the federal gross estate. Taxable gifts would not include any gift of real or tangible personal property located outside New York State, any gift made when the individual was not a resident of New York State, or any gift made prior to April 1, 2014. *(Submit additional sheets if necessary; see instructions)*

Date gift made	Description of property gifted *(including location)*	Taxable amount of gift
Total amounts from all additional sheets		
Total taxable amount of gifts *(include totals from all additional sheets)*. Enter here and on Schedule A, line 12 or 25.		

Schedule E – Computation of allowable New York State deductions

Part 1 – Resident

	Description of allowable federal deductions	A Total on federal return	B Deductions directly related to property inside New York State or intangible personal property	C Deductions directly related to property outside New York State*	D Deductions not directly related to property inside or outside New York State or to intangible personal property (deductions to be allocated)
34	Schedule J – funeral expenses and expenses incurred in administering property subject to claims				
35	Schedule K – debts of the decedent				
36	Schedule K – mortgages and liens				
37	Add lines 34, 35, and 36				
38	Allowable amount of deductions from line 37				
39	Schedule L – net losses during administration				
40	Schedule L – expenses incurred in administering property not subject to claims				
41	Schedule M – bequests, and so on, to surviving spouse				
42	Schedule O – charitable, public, and similar gifts and bequests				
43	Total *(add lines 38 through 42)*				

* If you have an amount entered in column C, attach a statement indicating the item number of the property listed on Schedule B that the deduction is directly related to if the location of the deduction is not clearly labeled on federal Schedules J through O.

44	Property outside New York State *(from Schedule A, Part 1, line 9)*	**44.**	
45	Federal gross estate *(from Schedule A, Part 1, line 8)*	**45.**	
46	Allocation percentage *(divide line 44 by line 45; enter the percent as a decimal rounded to four places)*	**46.**	
47	Deductions not directly related to property inside or outside New York State or intangible personal property *(from column D, line 43)*	**47.**	
48	Deductions allocated to property outside New York State *(multiply line 46 and line 47)*	**48.**	
49	Deductions directly related to property outside New York State *(from column C, line 43)*	**49.**	
50	Federal deductions not allowed for New York State purposes *(add lines 48 and 49; also enter on Schedule A, Part 1, line 16)*	**50.**	

Schedule E – Computation of allowable New York State deductions *(continued)*

Part 2 – Nonresident

	Description of allowable federal deductions	A Total on federal return	B Deductions directly related to property inside New York State	C Deductions directly related to property outside New York State or intangible personal property*	D Deductions not directly related to property inside or outside New York State or to intangible personal property (deductions to be allocated)
51	Schedule J – funeral expenses and expenses incurred in administering property subject to claims				
52	Schedule K – debts of the decedent				
53	Schedule K – mortgages and liens				
54	Add lines 51, 52, and 53				
55	Allowable amount of deductions from line 54				
56	Schedule L – net losses during administration				
57	Schedule L – expenses incurred in administering property not subject to claims				
58	Schedule M – bequests, and so on, to surviving spouse				
59	Schedule O – charitable, public, and similar gifts and bequests				
60	Total *(add lines 55 through 59)*				

* If you have an amount entered in column C, attach a statement indicating the item number of the property listed on Schedule B that the deduction is directly related to if the location of the deduction is not clearly labeled on federal Schedules J through O.

61	Property outside New York State and intangible personal property *(from Schedule A, Part 2, line 22)*	**61.**	
62	Federal gross estate *(from Schedule A, Part 2, line 19)*	**62.**	
63	Allocation percentage *(divide line 61 by line 62; enter the percent as a decimal rounded to four places)*	**63.**	
64	Deductions not directly related to property inside or outside New York State or intangible personal property *(from column D, line 60)*	**64.**	
65	Deductions allocated to property outside New York State and intangible personal property *(multiply line 63 and line 64)*	**65.**	
66	Deductions directly related to property outside New York State and intangible personal property *(from column C, line 60)*	**66.**	
67	State death tax deduction *(from federal Form 706-NA, page 2, Schedule B, line 7)*, if any	**67.**	
68	Federal deductions not allowed for New York State purposes *(add lines 65, 66 and 67; also enter on Schedule A, Part 2, line 29)*	**68.**	

Schedule F – Description of litigation or cause of action

In the area provided, describe any litigation in which the decedent was a plaintiff or litigation that is pending or contemplated on behalf of the decedent. Include the actual or estimated values of such litigation *(see* Litigation information *in instructions)*.

Tax table

If the New York taxable estate is: over	but not over	The tax is:				
$ 0	$ 500,000			3.06%	of taxable estate	
500,000	1,000,000	$ 15,300	plus	5.0%	of the excess over	$ 500,000
1,000,000	1,500,000	40,300	plus	5.5%	" " " "	1,000,000
1,500,000	2,100,000	67,800	plus	6.5%	" " " "	1,500,000
2,100,000	2,600,000	106,800	plus	8.0%	" " " "	2,100,000
2,600,000	3,100,000	146,800	plus	8.8%	" " " "	2,600,000
3,100,000	3,600,000	190,800	plus	9.6%	" " " "	3,100,000
3,600,000	4,100,000	238,800	plus	10.4%	" " " "	3,600,000
4,100,000	5,100,000	290,800	plus	11.2%	" " " "	4,100,000
5,100,000	6,100,000	402,800	plus	12.0%	" " " "	5,100,000
6,100,000	7,100,000	522,800	plus	12.8%	" " " "	6,100,000
7,100,000	8,100,000	650,800	plus	13.6%	" " " "	7,100,000
8,100,000	9,100,000	786,800	plus	14.4%	" " " "	8,100,000
9,100,000	10,100,000	930,800	plus	15.2%	" " " "	9,100,000
10,100,000.....		1,082,800	plus	16.0%	" " " "	10,100,000

This return **must be filed within nine months** after the date of death unless an extension of time to file the return has been granted.

Mail your return and payment (if any) to:

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

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Reminders: Sign this return. If there is an amount due on line 6, make check payable in U.S. funds to ***Commissioner of Taxation and Finance.*** Attach a completed copy of the federal estate tax return along with any accompanying schedules and supplementary information.

If an attorney or authorized representative is listed on this return, they must complete the following declaration.
I declare that I have agreed to represent the executor(s) for the estate, that I am authorized to receive tax information regarding the estate, and I am *(mark an **X** in all that apply):*

☐ an attorney ☐ a certified public accountant ☐ an enrolled agent
☐ a public accountant enrolled with the NYS Education Department

Signature of attorney or authorized representative	Date	Email address of attorney

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Furthermore, I/we, as executor(s) for this estate, authorize the person, if any, named as my/our representative on this return to receive confidential tax information regarding this estate.

Signature of executor	Date	Signature of co-executor	Date

Print name of preparer other than executor	Signature of preparer other than executor	Preparer's PTIN or SSN	Preparer's NYTPRIN

Address of preparer	City	State	ZIP code	Date	Email address of preparer

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