

For office use only



Department of Taxation and Finance

Tentative Payment of Estate Tax

For an estate of an individual who died on or after January 1, 2019

ET-130

(10/19)

Decedent's last name		First name	Middle initial	Social Security number	
Address of decedent at time of death (number and street)				Date of death	Mark an X if copy of death certificate is attached (see inst.) <input type="checkbox"/>
City		State	ZIP code	County of residence	
If the decedent was a nonresident of New York State on the date of death, mark an X in this box and attach a completed Form ET-141, <i>New York State Estate Tax Domicile Affidavit</i> . <input type="checkbox"/>					
Power of Attorney – Mark an X if Form ET-14, <i>Estate Tax Power of Attorney</i> , is attached <input type="checkbox"/> (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 <i>Letters Testamentary</i> or <i>Letters of Administration</i> with this form, indicate in this box the type of letters. Enter L if regular, LL if limited letters. If you are not submitting letters with this form, enter N . <input type="checkbox"/>					

Attorney's or authorized representative's last name			First name	MI	Executor's last name			First name	Middle initial
In care of (firm's name)					If more than one executor, mark an X in the box (see instructions) <input type="checkbox"/>				
Address of attorney or authorized representative					Address of executor				
City			State	ZIP code	City			State	ZIP code
SSN or PTIN of attorney or authorized rep.			Telephone number ()		Social Security number of executor			Telephone number ()	
Email address of attorney or authorized representative					Email address of executor				

Computation of tentative payment

Attach check or money order here.	1	Estimated value of federal gross estate (see instructions)	1.	
	2	Estimated value of property with a location outside of New York State	2.	
	3	Subtotal (subtract line 2 from line 1)	3.	
	4	Taxable gifts (see instructions)	4.	
	5	Amount determined under section 957 relating to Powers of Appointment prior to 1930 (see instructions)	5.	
	6	Add lines 4 and 5	6.	
	7	New York estimated gross estate (add lines 3 and 6)	7.	
	8	Allowable federal deductions (see instructions)	8.	
	9	Estimated New York taxable estate (subtract line 8 from line 7)	9.	
	10	Tax on taxable estimate (see tax tables on Form ET-706, page 6)	10.	
	11	Amount previously remitted, if any	11.	
	12	Amount remitted with this form (make check or money order payable in U.S. funds to Commissioner of Taxation and Finance)	12.	

Instructions

Recent changes

The addback of taxable gifts has been extended for estates of decedents dying on or after January 16, 2019, and before January 1, 2026. An *includible gift* is any taxable gift under Internal Revenue Code (IRC) section 2503 that was made during the preceding three-year period ending on the decedent's date of death and that is not already included in the decedent's federal gross estate. However, taxable gifts do not include any gift made:

- when the decedent was not a resident of New York State;
- before April 1, 2014;
- between January 1, 2019, and January 15, 2019; or
- that is real or tangible personal property having an actual situs outside New York State at the time the gift was made.

For estates of decedents dying on or after January 1, 2019, and before January 16, 2019, there is no addback of taxable gifts.

The Tax Law requires a New York qualified terminable interest property (QTIP) election to be made directly on a New York estate tax return for decedents dying on or after April 1, 2019. Any election made under this subsection is irrevocable.

Any QTIP from a previously allowed New York marital deduction must be included in the surviving spouse's New York gross estate, whether the QTIP election was made on the transferring spouse's New York estate tax return or via a federal proforma return if an actual federal return was not otherwise required. See *line 1* for specific instructions.

General instructions

Purpose of Form ET-130

Form ET-130 should only be used to make a tentative payment of estate tax. Be sure to use the version of Form ET-130 that is applicable to the date of death.

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Instructions *(continued)***Extension of time to file and/or pay the estate tax**

If you need an extension of time to file the estate tax return or pay the estate tax, or both, file Form ET-133, *Application for Extension of Time to File and/or Pay Estate Tax*. You must file Form ET-133 within nine months after the decedent's date of death. The estate may also make a tentative payment of the estate tax with Form ET-133, when it requests an extension of time to file the return or an extension of time to pay the tax.

Interest and penalty

Interest – Underpayment of tax – To avoid the assessment of interest, you must pay the total tax as finally determined within nine months of the date of death, even if you received an extension of time to file the return. Interest is compounded daily, and the rate is adjusted quarterly.

Penalty – Late payment penalty – If you do not pay the tax when due, you will be charged a penalty of ½% of the unpaid portion of the total tax shown on the return for each month or part of a month the tax remains unpaid. It will be computed from the due date to the date of payment, up to a maximum of 25% (New York State Tax Law sections 990 and 685(a)(2)). This penalty is in addition to the interest charged for late payments, and may be waived if you attach an explanation showing reasonable cause for paying late.

Decedent information

Enter the name of the decedent (last name first), home address at the time of death, Social Security number, date of death (month, day, and year), and county of residence. If you have not submitted a copy of the death certificate, mark an **X** in the box and attach a copy. If the decedent was not a resident of New York State at the time of death, mark an **X** in the box and attach a completed Form ET-141, if one was not submitted previously.

Power of attorney

Note: Unless a change in representation or authority is being made, Form ET-14 should only be submitted to the department once. You **do not** have to send Form ET-14 in with each estate tax form you file. If Form ET-14 was submitted previously, indicate the form it was sent in with, and the date that form was submitted.

Attorney/representative information

If the estate is represented by an attorney, accountant, or other authorized representative, and a Form ET-14, *Estate Tax Power of Attorney*, has not been submitted previously, you may submit one at this time by attaching it to this form and marking an **X** in the POA box next to the attorney's/representative's name above.

Executor information

Enter the name (last name first) and other information for the executor of the estate. The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate; if no executor is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent with sufficient knowledge to file an accurate return.

If an executor has not been appointed, this form may be filed by a person having knowledge of all the assets in the decedent's estate. This person must also enter his or her name, address, and Social Security number in the area provided for the executor.

If the estate has **more than one executor**, mark an **X** in the box, enter the name and other information for the primary executor (preferably a person residing in New York State) in the area

provided, and attach a list of each of the other executors with their mailing address and Social Security number.

Note: If *Letters Testamentary* or *Letters of Administration* have been obtained from surrogate's court but not submitted, attach a copy of them to this form and indicate in the space provided the type of letters you are submitting.

Specific instructions

Line 1 – Refer to federal Form 706, page 3, part 5, line 11; or Form 706-NA, page 2, Schedule B, line 1. If the decedent was a surviving spouse who received QTIP from their spouse, the amount of the QTIP **must be included** as part of the estimated value of federal gross estate regardless of whether the transferring spouse was required to file a federal estate tax return.

Line 4 – For estates of decedents dying on or after January 16, 2019, enter the estimated value of all includible gifts that would be taxable gifts under IRC section 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.

See *Recent changes* section of these instructions for information on *includible gifts*.

Note for New York State nonresidents: Only include gifts if they were real or tangible personal property having an actual location in NYS, or were intangible personal property employed in a business, trade or profession carried on in New York State.

Line 5 – Estimated value of any property received under a Power of Appointment issued prior to 1930. For a definition of the term *power of appointment*, refer to the Form ET-706-I that is applicable to dates of death on or after April 1, 2014.

Line 8 – Refer to federal Form 706, page 3, part 5, line 24; or Form 706-NA, page 2, Schedule B, line 8. Do not include deductions relating to property located outside of New York State.

Line 10 – Compute the tax using the tax table on page 6 of Form ET-706. Subtract from the tax amount computed any applicable credit (see Form ET-706-I, page 4, line 3 instructions).

Where to file

Mail this form and your payment to: **NYS Estate Tax, Processing Center, PO Box 15167, Albany, NY 12212-5167.**

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

Need help?

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- 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) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

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