



# Computation of Credit For Estate Tax on Prior Transfers

For estates of decedents who died after May 25, 1990

To claim credit for transfers from more than one transferor to the transferee (present decedent), complete a copy of the front of this form for *each* transferor.

Attach this completed form to the original or amended Form ET-90.

Decedent's last name	First	Middle initial	Social security number	County of residence	Transferee's date of death
Transferor's last name	First	Middle initial	Social security number	County of residence	Transferor's date of death
Relationship of transferor to transferee			Transferor's New York net estate tax	Date paid	

## Part I — Transferor's Tax on Prior Transfer

(If transferor's date of death was on or before September 30, 1983, use Part I of Form TT-190.)

1 Enter the gross value of property received by the transferee which was included in the transferor's New York gross estate (exclude property if subject to marital deduction) (see instructions) .....	1
2 If any death taxes were paid out of the transferee's share of the transferor's New York gross estate, enter the amount .....	2
3 If expenses, mortgages, debts or other obligations of the transferor's estate were paid out of the transferee's share of the transferor's New York gross estate, enter the amount .....	3
4 Total (add lines 2 and 3) .....	4
5 Net value of transfer (subtract line 4 from line 1; if the transferee was the sole beneficiary of the prior estate, omit lines 6 through 11 and enter the New York tax assessed on the prior estate on line 12) .....	5
6 Transferor's New York taxable estate (multiply the amount on line 3 of Form ET-90 by the decimal on line 37 of that form. If the transferor died on or before May 25, 1990, see instructions) .....	6
7 Transferor's federal net estate tax allocated to the New York gross estate .....	7
8 Transferor's New York net estate tax from line 19a of Form ET-90 (or line 19 without the minimum tax). If the transferor died on or before May 25, 1990, see instructions (also enter on line 12 below) .....	8
9 Other death taxes paid on the transfer of property included in the New York gross estate .....	9
10 Total (add lines 7, 8 and 9) .....	10
11 Net value of transferor's New York estate (after taxes) (subtract line 10 from line 6) .....	11
12 New York net estate tax on transferor's estate (from line 8 above) .....	12
13 Credit for New York gift tax paid on gifts made by the transferor before 1983 (see instructions) .....	13
14 Credit allowed in transferor's estate for tax on prior transfers from prior transferor(s) who died within 10 years before the death of decedent .....	14
15 Tax on transferor's estate (add lines 12, 13 and 14) .....	15
16 Transferor's tax on prior transfers (Divide line 5 by line 11 and multiply the result by line 15; if the transferee was the sole beneficiary, enter the amount from line 15. Enter here and on line 46.) .....	16

**Part II — Transferee's Tax on Prior Transfer**

17	Transferee's New York tax before credit for prior transfers (see instructions)	17		
18	Total New York adjusted gross estate of transferee (see instructions)	18		
19	Net value of prior transfers from line 5 (if more than one transferor, see instructions)	19		
20	Transferee's reduced New York adjusted gross estate (subtract line 19 from line 18)	20		
21	New York deductions from Form ET-90, line 43	21		
22	Marital deduction from Form ET-90, line 46, if any (see instructions)	22		
23	Deduction for principal residence (from Form ET-90, line 50)	23		
24	New York charitable bequests (from Form ET-90, line 49)	24		
25	Charitable deduction $\left( \frac{\text{line 19}}{\text{line 18 minus line 21}} \times \text{line 24} \right)$ proportion	25		
26	Reduced charitable deduction (subtract line 25 from line 24)	26		
27	Transferee's deductions as adjusted (add lines 21, 22, 23 and 26)	27		
28	Transferee's reduced taxable estate (subtract line 27 from line 20)	28		
29	New York adjusted taxable gifts (from Form ET-90, line 4)	29		
30	Total reduced taxable estate (add lines 28 and 29)	30		
31	Preliminary tax on reduced taxable estate (from Table A in ET-90-P)	31		
32	Unified credit (from Table B in ET-90-P)	32		
33	Net preliminary tax (subtract line 32 from line 31)	33		
34	Tax attributable to New York adjusted taxable gifts $\left( \frac{\text{Line 29}}{\text{Line 30}} \times \text{Line 33} \right)$	34		
35	Tax not attributable to New York adjusted taxable gifts (subtract line 34 from line 33)	35		
36	$\left( \frac{\text{Line 36a or 36b of Form ET-90} - \text{Line 19 above} \times \text{Line 35 above}}{\text{Line 20 above}} \right)$	36		
37	Tentative tax on reduced taxable estate (add lines 34 and 36)	37		
38	Gift tax payable for gifts made after 1982 (from Form ET-90, line 13)	38		
39	Agricultural exemption credit (from Form ET-411)	39		
40	Credit for closely held businesses (from Form ET-416)	40		
41	Credit for gift tax on gifts made before 1983 for estates of transferees who died after June 9, 1994 (from Form ET-412)	41		
42	Total credits (add lines 39 through 41)	42		
43	Net tax on reduced taxable estate (subtract line 42 from line 37)	43		
44	Transferee's tax on prior transfer (subtract line 43 from line 17)	44		

**Part III — Credit Allowable** (for two transferors, use columns A and B; otherwise, use column A)

		A	B
45	Transferee's tax (for one transferor, enter amount from line 44; otherwise, see instructions)		
46	Transferor's tax (for one transferor, enter amount from page 1, line 16; otherwise, see instructions)		
47	Maximum amount before percentage requirement (lesser of line 45 or 46; use columns A and B if applicable)		
48	Percentage allowable (see instructions)		%
49	Credit (multiply line 47 by the percentage on line 48)		
50	Enter the decimal from the transferee's Form ET-90, line 37		
51	Multiply line 49 by the decimal on line 50		
52	<b>Total New York credit allowable</b> - Add line 51, columns A and B (if there were two transferors); enter here and on the transferee's Form ET-90, line 16		

Use this form to compute credit, less certain reductions, for any estate tax imposed by Article 26 that was paid on the transfer of property to the present decedent (transferee) by or from a person (transferor) who died within 10 years before or within two years after the transferee's death. Property received from the transferor need not be identified in the estate of the transferee.

If there was no estate tax liability for a transferor's estate, and no credit for estate tax on prior transfers was allowable in the transferor's estate, there is no credit allowable in the transferee's estate for the transfer, even though estate tax was paid on the original transfer to the transferor and the original transferor died within 10 years of the present decedent.

The credit may be limited by section 959(d) of the New York State Tax Law so that it does not reduce the New York estate tax below the maximum allowable federal credit for state death taxes paid. See the instructions for line 52.

**Part I — Transferor's Tax on Prior Transfer**

**Note:** If the transferor's date of death was before September 30, 1983, use Form TT-190, Part I.

A photocopy of Form ET-90 or Form TT-385, *New York State Estate Tax Return*, Form TP-394 or Form TP-394.1, *Surrogate's Order Fixing Tax*, Form TP-392.1, *Supplemental Order Fixing Tax on Consent*, Form TT-141A, *Domicile Affidavit*, or Form TT-102, *Resident Affidavit*, covering assessment of tax on the transferor's estate, must accompany a claim for credit.

**Line 1 —** If the transferor was domiciled in New York State, enter the value of all property, including interests in property, received by the transferee from the transferor, except real property and tangible personal property located outside New York State, and property subject to the New York marital deduction. Use the same value as used to report the property in the transferor's New York gross estate. Include the value of life estates, remainder interests and general powers of appointment. If the transferee was the sole beneficiary of the estate of the transferor, enter the amount from line 36a, Form ET-90. For decedents who died on or before May 25, 1990, the New York gross estate may be found on the transferor's Form TT-86.5, page 3, *Recapitulation*, line 12, or on the transferor's Form TT-102, page 4, *Recapitulation*, line i.

If the transferor was not domiciled in New York State at the time of his or her death, only include the value of real property and tangible personal property located in New York State that was received by the transferee from the transferor. Use the same value as used to report the property in the transferor's New York gross estate.

If the transferee was the surviving spouse of the transferor, no credit is allowed with respect to property that qualified for and was allowed as a New York marital deduction in the transferor's estate.

**Note:** If the transferee received a share of the residuary estate, or the transferor's will directed that taxes and other charges be paid as expenses of administration without apportionment, enter the net amount of New York property received by the transferee, and do not deduct the taxes or other expenses on lines 2 and 3.

Attach a computation of how you arrived at the amount on line 1.

**Line 2 —** Enter the amount of all death taxes (federal, state and foreign) that were payable out of or chargeable against the New York property received by the transferee from the transferor's New York gross estate.

If the transferor did not have a will or the will did not contain a provision for payment of taxes, apportion taxes to the part of the taxable estate received by the transferee as it bears to the total taxable estate. For federal taxes, apportion taxes to the New York property included in the federal taxable estate.

If the transferor's will specifically states that taxes are to be paid from the residuary estate and the transferee did not receive a share of the residuary estate, no deduction is made for death taxes. However, if the transferee did receive a share of the residuary estate, apportion the taxes on the basis of the transferee's share of the residuary estate.

**Note:** If the transferor's will specifically states that death taxes are to be paid as expenses of administration without apportionment, all taxes are deducted from the transferor's estate before computing the amount reported on line 1, and no entry is made on line 2.

**Line 3 —** Enter the amount of any mortgages or debts of the decedent, and administrative or other expenses, that were payable out of the transferee's share of the transferor's New York gross estate. If expenses were paid without apportionment to the transferee's share, do not deduct them on line 3, as they should be reflected in the amount entered on line 1.

**Line 6 Transferor's New York taxable estate —** For purposes of calculating the credit, multiply the amount on the transferor's Form ET-90, line 3 (New York adjusted taxable estate), by the decimal on the transferor's Form ET-90, line 37.

For a resident transferor whose date of death was on or before May 25, 1990, enter the amount from Form TT-385, Form TT-86.5 or Form TT-102, page 1, line 1.

For a nonresident transferor whose date of death was on or before May 25, 1990, multiply the amount on the transferor's Form TT-385, line 1, by the percentage on the transferor's Form TT-385, line 32. If Form TT-86.5 was used, multiply the amount on page 3, line 24, by a fraction, the numerator of which is the value of the real property and tangible personal property located in New York State, and the denominator of which is the New York gross estate (computed as if a resident). (From the transferor's Form TT-86.5, page 3, line 12.)

**Line 7 Transferor's federal net estate tax as allocated —** If the transferor's estate was subject to federal estate tax, the transferor's New York taxable estate, line 6, must be reduced by the amount of federal estate tax paid that is attributable to the New York property included in the federal taxable estate.

Unless the transferor was a New York resident and the federal taxable estate and New York taxable estate are identical, attach a computation of how you arrived at the amount on line 7.

Allocate the federal net estate tax as follows: multiply the transferor's net federal estate tax paid by a fraction, the numerator of which is the net value of the New York property included in the transferor's federal taxable estate, and the denominator of which is the value of the transferor's federal taxable estate.

$$\text{net federal estate tax} \times \frac{\text{net value of NY property included in federal taxable estate}}{\text{value of federal taxable estate}}$$

**Line 8 Transferor's New York net estate tax —** Enter the amount from the transferor's Form ET-90, page 1, line 19a (for older Forms ET-90, line 19, less the minimum tax). For a resident transferor whose date of death was on or before May 25, 1990, enter the amount from Form TT-385 or Form TT-86.5, page 1, line 13, or from Form TT-102, page 1, *Tax Computation*, line 8. For a nonresident transferor, enter the nonresident tax.

**Line 9 —** Enter the amount of any other death taxes paid that are attributable to the transferor's New York property.

**Line 13** — If the transferee died after June 9, 1994, enter the amount of credit, if any, allowed on the transferor's return for gift tax paid on pre-1983 gifts (from the transferor's Form ET-412 or Form TP-412).

If the transferee died on or before June 9, 1994, skip this line; the credit for gift tax paid on pre-1983 gifts is not allowed.

**Line 14** — This amount should agree with the amount claimed on the transferor's return unless a prior transferor died more than ten years before the present decedent. In that case, the credit claimed on the transferor's return is reduced by the credit attributable to the transfer from that transferor who died more than ten years before the present decedent.

**Part II — Transferee's Tax on Prior Transfer**

**Line 17** — For transferees who died after June 9, 1994, subtract the following credits, if applicable, from the amount shown on the transferee's Form ET-90, line 14:

- agricultural exemption credit (from Form ET-411);
- credit for New York gift tax paid on pre-1983 gifts (from Form ET-412);
- credit for closely held businesses (from Form ET-416).

For transferees who died on or before June 9, 1994, subtract the agricultural exemption credit (from Form ET-411) only.

**Line 18** — Enter the amount of the transferee's New York adjusted **gross** estate from Form ET-90, line 1.

**Line 19** — Enter the net value of the transfer (from this form, line 5, or from the appropriate line of Form TT-190). If there were two or more transferors, enter the **total** of all line 5 entries.

**Line 36** — Multiply the amount on line 35 of this form by a fraction, the numerator of which is the transferee's New York gross estate (line 36a or line 36b of Form ET-90), reduced by the net value of prior transfers (line 19 of this form), and the denominator of which is the transferee's New York adjusted gross estate, reduced by the net value of prior transfers (line 20 of this form). The result may not be greater than the amount on line 35.

The transferee's New York gross estate is the amount from line 36a for a resident decedent, or line 36b for a nonresident decedent, of the transferee's Form ET-90. The net value of prior transfers is the amount from line 19 of this form. The denominator is the amount on line 20 of this form.

$$\text{Line 35 of this form} \times \frac{\text{Line 36a or 36b of Form ET-90} - \text{Line 19 of this form}}{\text{Line 20 of this form}}$$

**Line 41 Credit for gift tax paid on pre-1983 gifts** — If the transferee died after June 9, 1994, enter the amount of credit calculated on Form ET-412, if any.

If the transferee died on or before June 9, 1994, skip this line; the credit for gift tax paid on pre-1983 gifts is not allowed.

**Part III Credit Allowable**

**Line 45** — Use this line to apportion the transferee's tax on prior transfers if there is more than one transferor. Otherwise, enter the amount from line 44 in column A **only** and omit column B.

For two or more transferors, complete the following calculation for each transferor: Divide the amount on line 5 by the amount on line 19, and multiply the result by the amount on line 44. Enter the result in a separate column. If there are only two transferors, use columns A and B; if there are more than two, use additional sheets.

**Line 46** — For two or more transferors, enter in a separate column the amount from line 16 (for each transferor). **Note:** If you are using Form TT-190, page 1, enter the amount from line 16.

**Line 48** — Enter the allowable **percentage** of the maximum credit using the following table:

**a. If the transferor died before the transferee:**

The percent of the maximum amount that is allowed as a credit depends on the number of years that has elapsed between the dates of death, determined in accordance with the following table:

Period of time exceeding	But not over	Percent allowable
—	2 years	100
2 years	4 years	80
4 years	6 years	60
6 years	8 years	40
8 years	10 years	20
10 years	—	0

**b. If transferee died before the transferor:**

If not more than 2 years have elapsed between the dates of death of the transferee and transferor, the credit allowed is 100% of the maximum amount. If more than 2 years have elapsed, no credit is allowed.

**Line 50** — Section 959(c) of the Tax Law requires that the credit be apportioned on the basis that the New York gross estate bears to the New York adjusted gross estate of the decedent. This is represented by the decimal that was calculated for line 37 of the transferee's Form ET-90.

**Line 52** — Add columns A and B of line 51 if there were two or more transferors. Enter the total on line 52 of this form and on the transferee's Form ET-90, line 16.

If the estate of the transferee is required to file a federal estate tax return, the New York credit for estate tax on prior transfers may not reduce the New York net estate tax (Form ET-90, line 19) below the maximum amount allowable as a credit for state death taxes on the federal estate tax return of the transferee, as provided under section 2011 of the federal Internal Revenue Code (IRC).

**Exception:** This limitation on the amount of credit does not apply to the estate of a transferee if the federal credit for tax on prior transfers is limited by section 2013(c) of the IRC to the transferee's tax on prior transfers, as determined in part 2 of federal Schedule Q, *Credit for Tax on Prior Transfers*.

**Privacy Notification**

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A and 30-B of the Tax Law, Article 2-E of the General City Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and Canada, call (518) 485-6800.