



# Computation of Qualified Conservation Easement Exclusion

For estates of decedents dying on or after January 1, 1998, and before February 1, 2000

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

Decedent's last name	First name	Middle initial	Social security number	Date of death
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1	Estate tax value of land subject to the qualified conservation easement .....	1		
2	Date of death value of any easements granted prior to decedent's death and included on line 7 below .....	2		
3	Add lines 1 and 2 .....	3		
4	Value of retained development rights on the land (enter here and on line 14 below) .....	4		
5	Subtract line 4 from 3 .....	5		
6	Multiply line 5 by 30% (.3) .....	6		
7	Total date of death value of qualified conservation easement(s) for which the exclusion is being claimed .....	7		
	If line 7 is equal to or more than line 6, skip lines 8, 9, and 10, enter .4000 on line 11, and complete the form.			
	If line 7 is less than line 6, go to line 8.			
8	Divide line 7 by line 5 (carry result to 4 decimal places). If the result is equal to or less than .1000, stop. The estate does not qualify for the conservation easement exclusion .....	8		
9	Subtract line 8 from .3000 .....	9		
10	Multiply line 9 by two (carry result to four decimal places) .....	10		
11	Subtract line 10 from .4000 .....	11		
12	Charitable deduction taken for the conservation easement .....	12		
13	Amount of indebtedness on the land .....	13		
14	Value of retained development rights on the land (from line 4 above) .....	14		
15	Total of reductions (add lines 12, 13, and 14) .....	15		
16	Net value of land (subtract line 15 from line 1) .....	16		
17	Multiply line 16 by line 11 .....	17		
18	Enter the smaller of line 17 or \$100,000 for 1998; \$200,000 for 1999; or \$300,000 for 2000 (also enter this amount on line 33b of Form ET-90) .....	18		

## Instructions

If the estate is not required to file a federal estate tax return, use this form to claim the qualified conservation easement exclusion on the New York State estate tax return.

If the estate is required to file a federal estate tax return, do not use Form ET-418. Instead, enter on line 33b of Form ET-90 the amount from item 11 (line 21 of federal Schedule U), Part 5, Recapitulation, page 3, of federal Form 706, United States Estate Tax Return. When the estate is required to file a federal estate tax return and does not elect the exclusion on the federal estate tax return, the exclusion is not allowable for New York State estate tax purposes.

To qualify for the exclusion when a federal return is not required:

- The land must be located within 25 miles of a metropolitan area, national park, or wilderness area, or within 10 miles of an Urban National Forest.
- The land must have been owned by the decedent or a member of the decedent's family during the three-year period ending on the date of the decedent's death.
- The land must be included in the decedent's New York gross estate.
- The land must be subject to a qualified conservation easement granted by the decedent or a member of the decedent's family,

and the easement must be placed on the property no later than the date of the election.

- The election to claim the exclusion must be made no later than the due date of the return, including extensions and once made the election is irrevocable.

A qualified conservation easement is a contribution of a qualified real property interest to a qualified organization exclusively for conservation purposes. The granting of a conservation easement does not prevent the property from qualifying for special use valuation.

**Line 1** – Enter the date of death value of the land as reported on the appropriate schedule of the estate tax return, without reducing it for any mortgage outstanding. If the land was already subject to a qualifying conservation easement granted prior to the decedent's death, the value reported is the reduced value, and the date of death value of the previously granted easement is reported on line 2.

**Line 2** – Enter the date of death value of any qualifying conservation easements granted prior to the decedent's death, whether granted by the decedent or someone else, provided: the value of the qualifying conservation easements is included in the amount on line 7; the value of the land is included in the decedent's estate; and the exclusion is elected for the land.

### Need help?

**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For estate tax information**, call toll free 1 800 641-0004. If busy, call 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

**Fax-on-demand forms ordering system:** Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch-Tone phone to order by fax. A fax code is used to identify each form.

**Internet access:** <http://www.tax.state.ny.us>

Access our Web site for forms, publications, and information.

**Hotline for the hearing and speech impaired:** If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a TDD, 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, please call the information numbers listed above.

**Mailing address:** If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

### 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 uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We 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 is 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 subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.



# 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](http://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.