



# Claim for Refund of New York State Estate Tax

Decedent's last name First name Middle initial

Social security number (SSN) Date of death Employer identification number (EIN) of estate

**Executor** — If there has been a change of executor and you are submitting *Letters Testamentary* or *Letters of Administration* 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**.....

Attorney's or authorized representative's last name	First name	MI	Executor's last name	First name	MI
In care of ( <i>firm's name</i> )		Mark an <b>X</b> if POA is attached <input type="checkbox"/>	If more than one executor, mark an <b>X</b> in the box ( <i>see instructions</i> ) <input type="checkbox"/>		E-mail address of executor
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 ( )		Social security number of executor		Telephone number ( )

**Note:** Do not file this form to claim a refund that is a result of a federal audit change; you must file an amended Form ET-90 or Form ET-706, applicable to the specific date of death (*see instructions*).

1. Are you requesting a refund? (Your answer should be *No* to this question if you are filing a protective claim; *see instructions*)

**Yes:** Continue with line 2.

**No:** Complete lines 6 and 7.

2. Are you protesting either a denied or reduced refund, or a previously-paid bill?

**Yes:** Complete lines 3, 4, 5, and 7.

**No: Do not file this form.** File an amended Form ET-90 or Form ET-706.

3. Enter the amount of refund claimed. \$ \_\_\_\_\_

4. Enter the amount of total estate tax paid. \$ \_\_\_\_\_

5. If protesting a paid bill, enter the assessment ID. L- \_\_\_\_\_

6. You may file this form as a protective claim (see instructions on back) to preserve your rights to a possible refund when there is an unresolved issue, and the statute of limitations is due to expire before the matter is settled.

7. Attach a detailed explanation of all facts and figures on which you base your refund or protective claim.

If an attorney or authorized representative is listed above, he or she **must complete** the following declaration.

I declare that I have agreed to represent the executor(s) for the above 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 New York State Education Department

Signature of attorney or authorized representative	Date	E-mail address of attorney or authorized representative
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**Certification.** I certify that this claim and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature of executor	Date	Signature of co-executor	Date
Print firm name if preparer other than executor ( <i>or yours if self-employed</i> ) EIN		Signature of individual preparing this document other than executor	Date
Address of preparer City State ZIP code			E-mail address of individual preparing document
Preparer's PTIN or SSN		Preparer's NYTPRIN	

## Instructions

Use this form to claim a refund of New York State estate tax **only** for the following types of claims:

**Protest of denied refund** — If the Tax Department has denied or adjusted your refund for any reason other than offsets to amounts owed to other agencies or tax liabilities, you may immediately file a formal claim for refund.

**Protective claim\*** — A *protective claim* is a refund claim that is based on an unresolved issue(s) that involves the Tax Department or another taxing jurisdiction that may affect your New York State estate tax. The purpose of filing a protective claim is to protect any potential overpayment when the statute of limitations is due to expire.

**Protest of paid bill\*** — If the bill was based on Form DTF-960, *Statement of Proposed Audit Changes*; Form DTF-966.1, *Notice and Demand for Payment of Tax Due*; or Form DTF-961, *Notice of Additional Tax Due*, enter your 10-digit assessment ID in the space provided on line 5.

**\*Note:** Your protective claim or protest must be filed within three years from the time the return was filed or within two years from the time the tax was paid, whichever is later. A return filed prior to the due date is considered to be filed on the due date (Tax Law, section 683(b)).

### Procedures for reporting federal audit changes

See N-14-10, *New Procedures for Reporting Federal Audit Changes for New York State Estate Tax Purposes*, for specific instructions on filing an amended Form ET-90 or Form ET-706, *New York State Estate Tax Return*.

### 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, executrix, administrator, administratrix, or personal representative is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent.

If an executor has not been appointed, this form may be signed and 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 on the front of this form.

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 if not previously submitted. Submit *Letters Testamentary* or *Letters of Administration* with this form if not previously submitted. It is sufficient to have one of the coexecutors sign this form.

### Attorney/representative information

If you, as the executor of the estate, have authorized a person to represent you regarding the estate, and you would like the department to contact him or her regarding the estate, enter the name (last name first) of the attorney, accountant, or enrolled agent who is representing you. Also enter the firm's name, address, and telephone number in the areas provided, and have the representative sign in the area provided on the front of this form.

**Note:** If you are giving a person power of attorney to represent you, attach a completed Form ET-14, *Estate Tax Power of Attorney*, if one was not submitted previously. Refer to the instructions on Form ET-14 for additional information.

### Preparer information

If you prepared Form ET-95 for the estate and you are not the executor, fill in the information requested in the preparer section on the front of this form and sign where indicated. Include your federal preparer tax identification number (PTIN) or your social security number (SSN), and your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. Paid preparers can be subject to a penalty for failure to conform to certain requirements. See TSB-M-09(10)M, *Tax Preparer Registration Program*, and TSB-M-10(8)M, *Enrolled Agents Excluded from the Definition of Tax Return Preparer for the Tax Preparer Registration Program*, for more information.

Sign this claim and mail to:

**NYS TAX DEPARTMENT  
TDAB — ESTATE TAX  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-2994**

### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

### 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): (518) 485-5082



**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.



# 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



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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.