



Estate Tax Waiver Notice

For estates of individuals whose date of death is before February 1, 2000

Name of bank, corporation, association, governmental entity, brokerage firm (see instructions), insurance, or annuity company holding assets of the decedent

Decedent's last name		First name		Middle initial	Date of death	
Bonds		Stock		Description of each asset and account number	Amount	Name of or payable to (see instructions)
Quantity	Denomination	Number of shares of:				
		Common	Preferred			

As authorized by the Tax Law, the Commissioner of Taxation and Finance hereby waives notice of the time and place of delivery or transfer by you or your transfer agent of the property described above and consents to the transfer without retention by you or your transfer agent of any tax and interest that may be assessed against this estate pursuant to the Tax Law.

Not valid until stamped

Instructions

Note: Form ET-99 must be attached to and submitted with a completed Form ET-85, *New York State Estate Tax Certification*, Form ET-90, *New York State Estate Tax Return*, Form TT-385, *New York State Estate Tax Return*, Form TT-102, *New York State Resident Affidavit*, Form TT-141-A, *Estate Tax Domicile Affidavit*, or Form ET-141, *New York State Estate Tax Domicile Affidavit*.

Estate tax waivers are not required for property of the estate of an individual whose date of death is on or after February 1, 2000.

You must complete all applicable areas.

Brokerage firm – If an entire investment portfolio account is to be transferred, enter the name of the brokerage firm and the decedent information in the areas provided above. Attach to this form a copy of the portfolio showing the itemized assets on the date of death.

If your broker requires Tax Department validation on the listing sheet that identifies the securities in the portfolio, you must request that validation when you submit the waiver notice. The department will return your validated listing sheet with the waiver notice.

Bonds – Enter the quantity and denomination of bonds.

Stock – Enter the number of shares of common and/or preferred stock.

Description – Enter a description of the annuity, stock, bond, life insurance policy, bank account (e.g. savings, checking, CD), or brokerage account being transferred, and include its corresponding account or policy number.

Amount – Enter the date-of-death value of the stock or bonds, bank account, brokerage account, life insurance, or annuity.

Name of or payable to – If a bank account, bond, stock, or brokerage account is held jointly, enter the names of the joint tenants. If it is in the name of the decedent only, enter **decedent**.

If there is a beneficiary or annuitant listed, enter his or her name. If the beneficiary or annuitant is the estate, enter **estate of decedent**.

If you are requesting a waiver for the estate of an individual whose date of death was before May 26, 1990, submit this form and attachments in duplicate.

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 for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, 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 website at **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) or TDD equipment users: Dial 7-1-1 for the New York Relay Service



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?



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- get information and manage your taxes online
- check for new online services and features



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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.