

For office use only



New York State Resident Affidavit

For estates of decedents dying before May 26, 1990

(See TT-102-I for additional instructions)

For faster service check applicable box(es):

- Tax waivers required, Release of lien required, No tax letter, Tax paid letter

Mail the completed return to:

NYS Tax Department, TTTB - Estate Tax Audit - 855, W. A. Harriman Campus, Albany, NY 12227

Attach copy of death certificate. If Federal Form 706 has been filed for this estate, attach a copy.

Decedent's last name, First, Middle initial, Age at death, Decedent's county of residence, Date of death, Decedent's social security number

Name and address of attorney representing estate, Social security number, Telephone number

1 Applicant's name, 2 Applicant's relationship to decedent

3 Applicant's address

4 Decedent's occupation, 5 Name of employer

6 Decedent's residence at time of death, 7 Decedent's residence was: Owned, Rented, Other

- 8 Did decedent leave a will?
9 Do you elect to claim a marital deduction...
10 Do you intend to file an estate tax proceeding...
11 Do you intend to file a federal estate tax return...
12 Has an executor or administrator been appointed...
13 Have you made a careful and diligent search...
14 Did decedent have any interest in any business...
15 Did decedent hold any property in trust...
16 Did decedent, at time of death, have a safe deposit box...

Release of Safe Deposit Box

If a safe deposit is registered in the name of the decedent, individually or jointly with another person, Form AU-92, Application for Release of Safe Deposit Box, must be submitted.

- 17 Did decedent make any gifts or transfers valued at more than \$3,000 prior to January 1, 1983...
18 Did decedent make any gifts or transfers valued at more than \$10,000 after December 31, 1982...
19 Were gift tax returns filed?

Tax Computation

Table with 8 rows: 1 Taxable estate, 2 Adjusted taxable gifts, 3 Tentative tax base, 4 Estate tax on tentative tax base, 5 Unified credit, 6 Tax before credit for gift taxes paid, 7 New York gift tax payable, 8 New York net estate tax

\* Tables A and B are contained in the Instructions, TT-102-I.

Privacy Notification - Our authority to require and maintain this personal information, including social security numbers, is found in section 171, subdivisions First and Fourteenth, subsection (a) of section 977 and subsection (c) of section 994 of the Tax Law.

**Instructions:** List in the schedule on pages 2 and 3 all assets of the decedent whether held individually, jointly or in trust for another person(s). If the decedent did not own a specific asset, write *none* in that particular schedule. Where additional space is needed to list an asset(s), attach a schedule of the asset(s) and enter the total amount in space provided in the appropriate schedule.

**20 Qualified Jointly Owned Property - Qualified Joint Interests - Applicable for decedents dying after September 30, 1983.** Interests held by the decedent and spouse as the only joint tenants.

**A. Real Property** - If a release of lien is desired for real property reported in this schedule, also enter the necessary information in Schedule III on page 4.

| Full address - number, street, city, town, village, state | Assessed value at date of death | Market value at date of death | Balance of mortgage | Mortgage holder | Net value at date of death |
|---|---------------------------------|-------------------------------|---------------------|-----------------|----------------------------|
|   |                                 |                               |                     |                 |                            |
|   |                                 |                               |                     |                 |                            |
|   |                                 |                               |                     |                 |                            |
|   |                                 |                               |                     |                 |                            |
| <b>Total A</b>  |                                 |                               |                     |                 |                            |

**B. Other Jointly Owned Property - Other than real property**

| Name of bank, corporation or government agency issuing stocks and bonds | Number of shares of stocks or face value of bonds | Description of stocks or bonds, series of government bonds | Value at date of death |
|---|---|--|------------------------|
|   |   |  |                        |
|   |   |  |                        |
|   |   |  |                        |
|   |   |  |                        |
|   |   |  |                        |
|   |   |  |                        |
|   |   |  |                        |
|   |   |  |                        |
| <b>Total B</b>  |   |  |                        |

**20a** Total of A and B ..... **20a**  
**20b** Amount includable in gross estate (1/2 of line 20a; enter here and on page 4, Recapitulation, line a) ..... **20b**

**21 Real Estate:** If real property is held in joint names or as tenants in common, please indicate. If a release of lien is desired for real property reported in this schedule, also enter the necessary information in Schedule III on page 4.

| Full address - number, street, city, town, village, state | Assessed value at date of death | Market value at date of death | Balance of mortgage | Mortgage holder | Net value at date of death |
|---|---------------------------------|-------------------------------|---------------------|-----------------|----------------------------|
|   |                                 |                               |                     |                 |                            |
|   |                                 |                               |                     |                 |                            |
|   |                                 |                               |                     |                 |                            |
|   |                                 |                               |                     |                 |                            |
|   |                                 |                               |                     |                 |                            |

Total (enter here and on page 4, Recapitulation, line b) **21**

**22 Bank Deposits, Mortgage, Notes and Cash** - If held jointly with another person or held in trust for another person, list name(s)

| Description of assets or name and address of bank               | Account number (if any) | Payable to (person or estate) | Value at date of death |
|---|-------------------------|-------------------------------|------------------------|
|   |                         |                               |                        |
|   |                         |                               |                        |
|   |                         |                               |                        |
|   |                         |                               |                        |
|   |                         |                               |                        |
|   |                         |                               |                        |
|   |                         |                               |                        |
|   |                         |                               |                        |
|   |                         |                               |                        |
| <b>Total (enter here and on page 4, Recapitulation, line c)</b> |                         |                               | <b>22</b>              |

**23 Stocks and Bonds** - If held jointly with another person or if payable on death to some other person, list the beneficiaries. For stocks held in more than three corporations or where not regularly traded, a broker's letter may be required to substantiate the value of the stock at the date of death. Bonds may be grouped according to denomination and beneficiary. If additional space is needed, list totals here and attach a separate sheet.

| Name of corporation or issuer of bonds                   | Payable to (person or estate) | Maturity date of bonds | Number of bonds or shares of stock | Face value of bonds | Market value at date of death |
|--|-------------------------------|------------------------|------------------------------------|---------------------|-------------------------------|
|  |                               |                        |                                    |                     |                               |
|  |                               |                        |                                    |                     |                               |
|  |                               |                        |                                    |                     |                               |
|  |                               |                        |                                    |                     |                               |
|  |                               |                        |                                    |                     |                               |
|  |                               |                        |                                    |                     |                               |
|  |                               |                        |                                    |                     |                               |
|  |                               |                        |                                    |                     |                               |
|  |                               |                        |                                    |                     |                               |
| Total (enter here and on page 4, Recapitulation, line d) |                               |                        |                                    |                     | <b>23</b>                     |

**24 Life Insurance Policies**

| Name of company  | Policy number | Name of beneficiary (person or estate) | Amount    |
|--|---------------|--|-----------|
|  |               |  |           |
|  |               |  |           |
|  |               |  |           |
| Total (enter here and on page 4, Recapitulation, line e) |               |  | <b>24</b> |

**25 Annuities, Retirement Benefits, Including IRA's and Keoghs, and Profit-Sharing Plans**

Attach a statement from each company or fund.

| Description of asset                                     | Name of beneficiary (person or estate) | Value at date of death |
|--|--|------------------------|
|  |  |                        |
|  |  |                        |
|  |  |                        |
|  |  |                        |
|  |  |                        |
| Total (enter here and on page 4, Recapitulation, line f) |  | <b>25</b>              |

**26 Other Miscellaneous Assets** - Qualified terminable interest property, business interest, household furnishings, jewelry, automobiles, boats, etc.

| Description of asset                                     | Value at date of death |           |
|--|------------------------|-----------|
|  |                        |           |
|  |                        |           |
|  |                        |           |
|  |                        |           |
| Total (enter here and on page 4, Recapitulation, line g) |                        | <b>26</b> |

**27 Certain Gifts or Transfers Made by Decedent During Lifetime** (see instructions before completing this schedule)

| Description of asset                                     | Date of transfer | To whom transferred | Value at date of death |
|--|------------------|---------------------|------------------------|
|  |                  |                     |                        |
|  |                  |                     |                        |
|  |                  |                     |                        |
|  |                  |                     |                        |
| Total (enter here and on page 4, Recapitulation, line h) |                  |                     | <b>27</b>              |

**28 Recapitulation - Enter total amounts from schedules on pages 2 and 3**

|  |   |  |   |  |  |
|--|---|--|---|--|--|
| a. Qualified jointly owned property (page 2, line 20)  |   |  | a |  |  |
| b. Real estate (page 2, line 21)   |   |  | b |  |  |
| c. Bank deposits, mortgages, notes and cash (page 2, line 22)                                      |   |  | c |  |  |
| d. Stocks and bonds (page 3, line 23)  |   |  | d |  |  |
| e. Life insurance policies (page 3, line 24)   |   |  | e |  |  |
| f. Annuities, retirement benefits, etc., (page 3, line 25)   |   |  | f |  |  |
| g. Other miscellaneous assets (page 3, line 26)  |   |  | g |  |  |
| h. Certain gifts or transfers made by decedent (page 3, line 27)                                   |   |  | h |  |  |
| i. Gross estate (add lines a through h)  |   |  | i |  |  |
| j. Funeral expenses (proof of expenses may be requested)   |   |  | j |  |  |
| k. Adjusted gross estate (subtract line j from line i)   |   |  | k |  |  |
| l. Marital deduction (see instructions and Schedule I below)                                       | l |  |   |  |  |
| m. Charitable deductions   | m |  |   |  |  |
| n. Total deductions (add lines l and m)  |   |  | n |  |  |
| o. Taxable estate (subtract line n from line k, enter here and on page 1, Tax Computation, line 1) |   |  | o |  |  |

**Schedule I - Bequests, Etc., to Surviving Spouse (see instructions)**

| Item  | Value at date of death |
|-------|------------------------|
|       |                        |
|       |                        |
|       |                        |
|       |                        |
|       |                        |
|       |                        |
| Total |                        |

**Schedule II - Worksheet for Computing New York Gift Tax Payable on Gifts Made After December 31, 1982**

|   |   |  |  |
|---|---|--|--|
| 1 Total lifetime taxable gifts made after January 5, 1972   | 1 |  |  |
| 2 Total taxable gifts made before January 1, 1983 (included on line 1)  | 2 |  |  |
| 3 Tax payable on amount shown on line 1 (use Table A on page 4 of instructions)   | 3 |  |  |
| 4 Tax payable on amount shown on line 2 (use Table A on page 4 of instructions)   | 4 |  |  |
| 5 Subtract line 4 from line 3   | 5 |  |  |
| 6 Unified credit applied to line 5 (use Table B on page 4 of instructions)  | 6 |  |  |
| 7 New York gift tax payable on gifts made after December 31, 1982 (subtract line 6 from line 5; enter this amount on page 1, Tax Computation, line 7) | 7 |  |  |

**Schedule III - Release of Lien on Real Property (see General Instructions - Form TT-102-I, page 1, number 2) - Attach completed Form ET-117,**

Release of Lien of Estate Tax, for each county in which real property is located and payment for the fee of \$10 per county.

|   |  |  |                        |
|---|--|--|------------------------|
| 1 | Book of Deeds or Liber no. _____ At page no. _____ Map no. _____ |  |                        |
|   | Section no. _____ Block no. _____ Lot no. _____                  |  |                        |
|   | Property address _____   |  |                        |
|   | Street or road   |  | City, town, or village |
| 2 | Book of Deeds or Liber no. _____ At page no. _____ Map no. _____ |  |                        |
|   | Section no. _____ Block no. _____ Lot no. _____                  |  |                        |
|   | Property address _____   |  |                        |
|   | Street or road   |  | City, town, or village |

The undersigned states that he or she has made a careful and diligent search and that the foregoing sets forth all of the assets constituting the decedent's estate; that this certification is made to induce the Commissioner of Taxation and Finance of the State of New York to give a waiver notice and/or release of lien required by the Tax Law knowing that he relies hereon; and that the answers herein contained to the foregoing questions are each and every one of them true in every particular.

Signature of applicant \_\_\_\_\_  
 Sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

*Notary Public, Commissioner of Deeds or Authorized New York State  
 Department of Taxation and Finance employee (no seal required)*  
 \_\_\_\_\_  
 Signature

**Notice - Sections 249v and 1811 of the Tax Law provides for a fine or imprisonment or both in case the deponent makes a false or fraudulent return or fraudulently withholds information with intent to evade taxation. Section 1811 of the Tax Law makes it a misdemeanor to wrongfully enter the safe deposit box of a decedent where it results in an evasion of the tax.**



# 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.