



# Instructions for Form TT-102

## New York State Resident Affidavit

For estates of decedents dying before May 26, 1990

### General Instructions

Form TT-102 provides an informal method of determining the New York estate tax, if any, for the purpose of obtaining (1) release of lien on real property, (2) tax waivers on financial assets, (3) making an estimated payment of tax to avoid the accrual of interest and penalty, and (4) for closing out estates concerned with uncontested or simple dispositions of property (primarily where assets are jointly owned) and where a final receipt is not wanted. Complicated estates involving trust agreements containing life estates and remainder interests, powers of appointment, disclaimers, etc., may require the filing of Form TT-385. Form TT-385 is required before a refund for any overpayment of tax or a final receipt for payment can be issued by the Commissioner of Taxation and Finance.

The Resident Affidavit may be filed by an executor, administrator, a joint owner of property, the decedent's next of kin or any person having an interest in the estate who has a **thorough** knowledge of the decedent's assets. The form may be prepared by an attorney, but must be signed by the executor, administrator, beneficiary or next of kin or their representative having a power of attorney.

No deductions from the gross estate are allowed for administration expenses or debts of the decedent, except for outstanding mortgages against real property included in the estate assets, and the funeral expenses of the decedent.

If the value of a decedent's gross estate requires the filing of a federal estate tax return (Form 706), and the estate submits a copy of the return, only pages 1 and 4 of the Resident Affidavit must be completed. However, expenses of administration and debts of the decedent will not be allowed as deductions. A federal form is required to be filed if the gross estate exceeds the amount of the equivalent exemption (based on the unified credit) on the date of death, as shown below:

Year	Exemption equivalent	Year	Exemption equivalent
1977	\$120,000 Gross Estate	1983	\$275,000 Gross Estate
1978	134,000 Gross Estate	1984	325,000 Gross Estate
1979	147,000 Gross Estate	1985	400,000 Gross Estate
1980	161,000 Gross Estate	1986	500,000 Gross Estate
1981	175,000 Gross Estate	1987	600,000 Gross Estate
1982	225,000 Gross Estate		

- All property of any kind (real estate, bank accounts, stocks, bonds, or other personal property) owned by the decedent individually or held in joint tenancy with another person must be reported. Jointly held property is subject to tax at full market value unless a sworn affidavit is furnished by the estate, setting forth the contributions of each joint tenant to the original purchase price. (This general rule applies to all joint interests unless the interests are *qualified joint interests*, as explained in the instructions for item 20.)
- If a release of lien of estate tax (real property) is wanted for any real property shown in item 20, part A, and item 21, the section, block, and lot number or the book of deeds or liber number (including page number), tax map number (if available) and complete address of property should be entered on Form ET-117.

A check for the required \$10 fee, payable to the Commissioner of Taxation and Finance, together with a separate check for the tax due, if any, (or satisfactory proof of prior payment), should be submitted. If releases of lien are required for property located in more than one county, submit a separate \$10 fee for each parcel. Be sure the fee check is separate from the tax payment check.

- In general, a tax waiver must be obtained before financial assets (e.g., bank accounts, stocks, bonds, insurance policies, annuity contracts) that are held by the decedent's transfer agent (e.g., bank, corporation, insurance company) may be lawfully released to a joint owner, beneficiary, or heir. A tax waiver must be furnished to a transfer agent if the value of bank accounts, stocks and bonds exceeds \$30,000, and for life insurance policies and benefits receivable under employee pension or

profit-sharing plans in excess of \$50,000. However, a transfer agent may release funds in his or her possession to an heir or beneficiary without a tax waiver if the funds do not exceed \$30,000. Submit a completed Form ET-99 for each waiver required.

For estates of decedents dying after September 30, 1983, tax waivers are not required to transfer assets held in the name of a decedent and surviving spouse as tenants by the entirety or as joint tenants with right of survivorship (but only if the decedent and the decedent's spouse are the only joint tenants) or to pay proceeds of life insurance policies or pension/retirement benefits to a decedent's surviving spouse if the spouse is named beneficiary.

- The word **None** should be written across items 20 through 27, on pages 2 and 3 of Form TT-102, if the decedent owned no property, either individually or jointly with another person, of the type covered by any one of these items.
- Applicant should read the affirmation on page 4 of Form TT-102 and sign in the space indicated, in the presence of a Notary Public, Commissioner of Deeds, or authorized NYS Tax Department employee for proper acknowledgment.

### Specific instructions

**Decedent's county of residence** - County in which decedent was domiciled at the time of death.

**Item 1** - Enter the name of the person filing Form TT-102. Any person having an interest in the estate may file Form TT-102 provided that person has a **thorough** knowledge of the decedent's assets and can report **all** assets held in the name of the decedent at the time of death. Form TT-102 **should not be filed by a beneficiary** primarily for the purpose of applying for a tax waiver on a joint or trust asset if that person does not have a **thorough knowledge** of the estate assets.

**Item 2** - Enter the degree of kinship of the applicant to the decedent: surviving spouse, son, daughter, etc.; if none, indicate such.

**Item 7** - If the decedent's residence was neither owned nor rented, enter explanation (e.g., lived with son, daughter, home for elderly, etc.)

**Item 9** - Check box indicating if you are making the election and identify the property in item 26 or other appropriate schedule.

**Item 12** - Check whether an executor or administrator has been appointed by the Surrogate of decedent's county of residence and attach certificate of appointment. Enter mailing address of executor or administrator, indicating ZIP code. If the Will need not be probated, no certificate is required.

**Item 13** - A careful and diligent search for all assets must be made and reported and all tax liability paid before any Tax Waivers or Releases of Lien will be issued by the NYS Tax Department. The tax liability is based on the entire taxable estate. Therefore, it is impossible to assess proper tax liability unless all assets are reported.

**Item 14** - Check proper box indicating whether decedent had an interest in a partnership, limited partnership, or shares of stock in a closely held corporation. If Yes, balance sheets and income statements must be submitted as a basis of valuation, for each of the last five years preceding the decedent's date of death.

**Item 15** - Check appropriate box. Examples are bank accounts in the name of the decedent in trust for another person and bank accounts in the name of the decedent and/or another person (also, bank accounts in the name of another person and/or the decedent).

**Item 16** - Check appropriate box. If the decedent had a safe deposit box, give name and address of the bank where box is located. If there is a joint tenant on the box, give their name, address and relationship, if any. To obtain a release, submit Form ET-92.

**Item 17** - Check appropriate box. If *Yes*, see instructions for item 27 regarding items to be reported on Form TT-102.

**Item 18** - Check appropriate box. If *Yes*, see instructions for item 27 regarding items to be reported on Form TT-102.

**Item 19** - Check appropriate box. If *Yes*, give period(s) covered and attach copies of returns, if available. If gift tax returns were not previously filed, the estate representative should file the required return at this time.

**Item 20** - (Use this item only for estates of decedent's dying after September 30, 1983.) - A joint interest is a *qualified joint interest* if (1) the decedent and the surviving spouse held interests as either tenants by the entirety or joint tenants with right of survivorship and (2) the decedent and the surviving spouse are the only joint tenants. Joint interests which meet either of these two requirements should be entered in either part A, if real property, or part B, if personal property. Each item of property should be entered at **full value**. (See item 18 for further instructions regarding valuing of real property.) The **total** of all assets reported in parts A and B should be shown on line a. One-half of the line a amount should be entered in line b. This amount should then be carried forward to item 28, *Recapitulation*.

Joint assets held by the decedent and someone other than the surviving spouse should be reported in items 21, 22, and 23, as applicable, at full value.

If a release of lien of estate tax (real property) is wanted, see *General Instructions*, number 2, on page 1 of this form.

**Item 21** - Report all real estate owned by the decedent individually, as tenants in common, or held jointly with another person. (If the decedent died after September 30, 1983, and held property jointly with a surviving spouse, report asset in item 20.) Enter the full assessed value regardless of the type of ownership. (The assessed value can be obtained from the most recent real estate tax bill.) Enter the full market value for all types of ownership except property held as tenants in common, in which case only the decedent's fractional share of ownership should be shown. The method used to determine market value should be explained (e.g., comparable sales data, full valuation assessment). If property was sold or under contract to sell, attach a copy of the sales contract. A formal appraisal may be required if the value can not be accurately determined by any other method. Enter full balance owed on an outstanding mortgage except for property owned as tenants-in-common, in which case only the decedent's fractional share of indebtedness should be shown. Documentary proof of balance due on an outstanding mortgage should be submitted. The **net value** is the market value, less the outstanding mortgage.

If a release of lien of estate tax (real property) is wanted, see *General Instructions*, number 2, on page 1 of this form.

**Item 22** - List the full value of all bank deposits (savings, checking, time deposits), whether in the decedent's name individually, in decedent's name *in trust* for another person, or held jointly with another person. (If the decedent died after September 30, 1983, and held property jointly with a surviving spouse, report asset in item 20.) The name and address of each financial organization, account number, and amount on deposit in each account should be given. Accounts should be listed regardless of the source of the funds and whether or not the decedent's name is first on the account. Accumulated interest should be posted to the accounts to properly reflect the amount on deposit on the date of death. Actual cash in the possession of the decedent at the time of death, including cash found in a safe deposit box, should be reported. Also, include loans made by the decedent.

List all mortgages held by the decedent, giving the face value and unpaid balance, the date of the mortgage and the date of maturity, the name of the maker and the property mortgaged, and the interest date and rate of interest. (Add accrued interest to the date of death.)

Notes should be described in the same way as mortgages.

List all contracts held by the decedent covering the sale of land, giving the name of vendee, date of contract, date of sale, description

of property, sale price, initial payment, amounts of installment payments, unpaid balance of principal and accrued interest.

**Item 23** - List the full market value of all shares of stock standing in the name of the decedent at the time of death whether held individually or jointly. (If the decedent died after September 30, 1983, and held property jointly with a surviving spouse, report asset in item 20.) Report as a separate item any dividends that have not been collected at death but which are payable to the decedent or the estate because the decedent was a **stockholder of record on the date of death**. Indicate the number of shares, whether common, preferred, or any other type. Enter the name of the corporation, the exchange the stock is traded on, the market value per share on the date of death and the name of the surviving joint tenant, if jointly held. If the decedent's stock is to be transferred by a bona fide stock broker, obtain a letter from the broker stating the quotations on the stock as of the date of death.

If the stock is unlisted, give the address of the principal office of the company.

For shares of stock in a closely held corporation, the value of stock should be based on the company's net worth and earnings capacity. Balance Sheets and Income Statements must be submitted for each of the last five years preceding death.

List the name of the corporation or government agency issuing the bonds, including the *series* if a type of government bond. Enter the name(s) of the owner(s) as appearing on the bonds under the column headed *Payable to*. Enter the maturity date for all corporation bonds, but omit for US Government bonds. Enter the number of bonds for each denomination held. Also, give the face value (the value appearing on the face of the bond) and the full market value as of the date of death. Report as a separate item interest accrued to the date of death.

US Government bonds should be grouped according to denomination. For example, if a decedent and his spouse held 20 bonds with a face value of \$25 each with various issue dates for a market value of \$520 and 100 bonds with a face value of \$50 each with various issue dates for a market value of \$4,225, they should be reported as follows:

Name of corporation or issuer of bonds	Payable to	Maturity date	No. of bonds	Face value	Market value on date of death
US Govt. Series E	Decedent	--	20	\$25	\$ 520
US Govt. Series E	and Spouse	--	100	50	4,225
<b>Total</b>					<b>\$4,745</b>

**Item 24** - Enter all policies of life insurance that are owned by the decedent. If a corporation or another person insures the life of the decedent for the benefit of such corporation or person, there is no ownership by the decedent and it need not be listed. All group-term life insurance to which the decedent had a right to name a beneficiary should be listed, even if the premiums are paid for by a decedent's employer. Do not include any annuities unless the election to provide for an annuity was made by the beneficiary. Include the name of the insurance company, policy number, name of the beneficiary, if any, and full amount of proceeds.

**Item 25** - If the decedent held an annuity that became payable at death, describe in detail. Except as noted below, report the **present value**, as of the date of death, of any annuity receivable under an annuity contract or agreement by a name beneficiary following the death of the decedent.

If the decedent was a participant in a qualified plan and contributed only a part of the purchase price of the contract or agreement, the amount representing the employer's contributions may be excludable subject to the following qualifications.

- For a decedent who died before January 1, 1983, there is no limitation on the amount excludable from the gross estate that is attributable to the employer's contributions. This also applies to a decedent dying after December 31, 1982, who was in pay status on December 31, 1982, and who, prior to January 1, 1983, irrevocably elected the form of retirement benefit.
- For a decedent who died before July 25, 1985, and who did not meet the qualifications under a. above, the maximum amount excludable is limited to \$100,000. This \$100,000 limitation also

applies to a decedent dying after July 24, 1985, who irrevocably elected the form of retirement benefit by July 24, 1985, and who was in pay status on December 31, 1985, or at the time of death if between July 24, 1985, and December 31, 1985.

- c. For a decedent dying after July 24, 1985, and not meeting qualifications a. or b. above, the exclusion is not available.

If the decedent was a self-employed individual enrolled in a Keogh Plan (HR-10), contributions allowable as a deduction under Internal Revenue Code sections 404 or 405(c) are considered contributions by a person other than the decedent and are excludable, subject to the qualifications under a. and b. above.

If the decedent contributed to an individual retirement arrangement (IRA), the following applies if no excess contributions were made and the proceeds are payable in the form of an annuity to a named beneficiary other than the executor.

- a. For a decedent who died before January 1, 1983, the entire amount is excludable, including the amount attributable to the decedent's contributions. This also applies to a decedent whose date of death occurs after December 31, 1982, who had attained the age of 59½ years by December 31, 1982, who, prior to January, 1983, irrevocably established the form of annuity benefit to be paid from the proceeds, and who was in pay status on December 31, 1982.
- b. For a decedent who died before July 25, 1985, and who did not meet the qualifications under a. above, the maximum excludable amount is limited to \$100,000. The \$100,000 limitation also applies to a decedent dying after July 24, 1985, who had irrevocably established the form of annuity by July 24, 1985, and who had reached the age of 59½ years and was receiving annuity payments no later than December 31, 1985, or at the time of death if between July 24, 1985, and December 31, 1985.
- c. For a decedent dying after July 24, 1985, and not meeting qualifications a. or b. above, the \$100,000 exclusion is not available.

**Note:**

1. If excess contributions were made to an IRA, the excess contributions and the interest attributable to them are included in the gross estate.
2. Lump sum payments from an IRA are includable in the gross estate and the 10-year income averaging is not allowable for such payments for income tax purposes.
3. Payments are considered to be made in the form of an annuity if the payments are substantially equal in amount, are made periodically (at least annually), and are for a period of at least 36 months.

For retirement benefits, indicate the provisions for payment, the value at the time of death and also the amount of decedent's contributions to the fund, as well as the employer's contributions. If the decedent was a member of a retirement system of the federal government, New York State or any city within New York State, please attach documentation showing proper distribution of the account, as well as named beneficiaries. A statement from the retirement system should be attached to Form TT-102 outlining the benefits.

Effective for estates of decedents dying after December 31, 1978, lump-sum payments made from a qualified retirement plan to a beneficiary are includable in the gross estate if the recipient elects to apply the 10-year income averaging method to the lump-sum payment for income tax purposes.

**Item 26** - Report in this schedule any asset standing in the name of the decedent at death that is not reportable in any other schedule (items 20 through 25). If the decedent owned a business as an individual, or had an interest in a partnership or unincorporated business, financial statements for the five years preceding the date of decedent's death should be submitted to substantiate valuation. If the decedent's gross estate includes qualified terminable interest property, contact the NYS tax Department for proper instructions.

This schedule should also be used to report household furnishings, automobiles, boats, farm machinery or business equipment, live-stock, insurance on the life of another person, items having an artistic or intrinsic value (e.g. jewelry, antiques, coins, stamps, books).

**Item 27** - If a gift tax return was not required to be filed for any calendar quarter before January 1, 1983, because of the \$3,000 annual exclusion or for calendar years subsequent to December 31, 1982, because of the \$10,000 annual exclusion, the value of the property so transferred is not required to be included in the gross estate. This exception does not apply to the transfer of life insurance policies. Therefore, the gross estate should include the date of death value of all life insurance policies transferred by the decedent within the 3-year period ending on their date of death, even if the value was less than the allowable annual exclusion.

For gifts made by the decedent before January 1, 1983, and within three years of their death, for which a gift tax return was required to be filed, the property so transferred is includable in the gross estate at date of death value with no reduction for the annual exclusion.

Transfers made after December 31, 1982, are not includable in the gross estate unless the decedent retained an interest in or power over the property transferred (e.g., if the decedent did not dispose of every consequential right to or in the property). In such cases, include the date of death value of property so transferred.

All transfers made between spouses and within 3 years of death are includable in item 27 if the deceased donor-spouse retained a life interest in or power over the property transferred. If a transfer consisted of *qualified terminable interest property*, contact the NYS Tax Department for proper instructions.

Include the total New York gift tax paid by the decedent or decedent's estate with respect to gifts made by the decedent after June 30, 1978, and during the 3-year period ending on date of decedent's death, including gift taxes paid by the decedent's spouse for split gifts if the decedent was the donor of such gifts and they are includable in the decedent's gross estate.

**Item 28 - Recapitulation** - The amount to be entered on each of the first eight lines ((a) through (h)) is the total figure shown for the corresponding item on pages 2 and 3 of Form TT-102. The total of lines (a) through (h) is the decedent's **gross estate** (line i).

**Line (j)** - Enter the total expenses of the decedent's funeral. This is the only type of expense allowed as a deduction on Form TT-102. In general, funeral expenses may include: the bill from the funeral director, necessary transportation of the deceased's remains, the burial plot, any charge for spiritual services, a reasonable cost for flowers and any other expenses directly related to the burial of the decedent.

Funeral bills may be requested to substantiate the claimed expenses.

Subtract the amount on line (j) from the gross estate figure line (i) and enter the difference on line (k). This amount represents the adjusted gross estate.

If the estate desires to claim expenses for administration or debts of the decedent, it is necessary to file Form TT-385.

**Line (l)** - If the decedent died leaving a surviving spouse and a marital deduction is claimed, Schedule I on page 4 of Form TT-102, should be completed (see additional instructions on page 4 for Schedule I).

A. For estates of decedents dying after June 30, 1978, but before October 1, 1983:

1. The marital deduction is the greater of \$250,000 or one-half of the adjusted gross estate, limited to the value of the property **actually passing** to the surviving spouse.
- a. If the decedent made lifetime transfers after June 30, 1978, to a surviving spouse of \$200,000 or less and the value of such transfers are not includable in the decedent's gross

estate, the estate tax marital deduction must be reduced by the amount of the gift tax marital deduction allowed that exceeded 50% of the value of such transfers (computation should be shown on a separate sheet and attached to the form).

**B.** For estate of decedents dying after September 30, 1983, an unlimited deduction from the gross estate is allowed for the value of property that is included in the gross estate but that passes or has passed from the decedent to the surviving spouse in absolute possession, or life interests **having a power of appointment**. List all items of property so passing to the surviving spouse on Form TT-102, page 4, Schedule I. Do not list nondeductible terminable interests, or any property disclaimed by the surviving spouse. (For special rules governing interests in *qualified terminable interest property*, contact the Department.)

**Line (m)** - Enter the total of any qualified charitable gifts or bequests as directed to be made in accordance with the terms of the decedent's Will (copy of Will must be attached). Outstanding pledges made by the decedent to charitable organizations during life are not deductible.

The total of lines (l) and (m), if any, should be entered on line (n) and subtracted from line (k), to compute the taxable estate (line (o)). (The taxable estate figure should also be entered on line 1 of the *Tax Computation* schedule on page 1 of Form TT-102.)

**Instructions for Schedule I**

Complete this schedule only if a marital deduction is claimed on line (l) of item 28, Recapitulation.

List in the spaces provided each interest in property passing to the surviving spouse for which the marital deduction is claimed. (The deduction may only be claimed for property passing from the decedent to the surviving spouse in absolute possession, or a life estate having a power of appointment or qualified terminable interest property.) For each item listed, make reference to the specific item (on page 2 and 3 of Form TT-102) in which the asset is reported. The total of Schedule I should be entered on line (l) of item 28. If the entire estate passes to the surviving spouse, write *entire estate* in the allotted space.

**Instructions for Schedule II**

Complete this worksheet only if taxable gifts were made after December 31, 1982.

**Line 5** - Subtract the amount shown on line 4 from the amount shown on line 3. The difference represents the gift tax payable for taxable gifts made after December 31, 1982.

**Line 6** - Compute the amount of unified credit allowable based on the amount shown on line 5 using table B of these instructions.

**Line 7** - Subtract the amount shown on line 6 from the amount shown on line 5. This figure is the amount of gift tax paid/payable on gifts made after December 31, 1982. Enter this figure on line 7 of the *Tax Computation* on page 1 of Form TT-102.

**Tax Computation - page 1**

**Line 2** - Enter the total amount of taxable gifts made by the decedent after December 31, 1982, **exclusive** of taxable gifts reported in item 27, page 3, Form TT-102.

**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.

We will use this information primarily to determine New York State estate tax liabilities under Article 26 of the Tax Law. We will also use it for administrative purposes and for any other purpose authorized by law.

Your failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law or the Penal Law.

This information will be maintained by the Director Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227.

**Line 4** - Compute the **estate tax on the tentative tax base** by applying the tax rates given in *Table A* below to the amount shown on line 3.

**Line 5** - Compute the **unified credit** allowable based on the tentative tax figure shown on line 4 using the information given in *Table B* below.

**Table A** - Tax Table - If the amount for which the tax is to be computed is:

Over:	But not over:	The tax is:	
\$ 0	\$ 50,000		2% of amount
50,000	150,000	\$ 1,000 +	3% of excess over \$ 50,000
150,000	300,000	4,000 +	4% of excess over 150,000
300,000	500,000	10,000 +	5% of excess over 300,000
500,000	700,000	20,000 +	6% of excess over 500,000
700,000	900,000	32,000 +	7% of excess over 700,000
900,000	1,100,000	46,000 +	8% of excess over 900,000
1,100,000	1,600,000	62,000 +	9% of excess over 1,100,000
1,600,000	2,100,000	107,000 +	10% of excess over 1,600,000
2,100,000	2,600,000	157,000 +	11% of excess over 2,100,000
2,600,000	3,100,000	212,000 +	12% of excess over 2,600,000
3,100,000	3,600,000	272,000 +	13% of excess over 3,100,000
3,600,000	4,100,000	337,000 +	14% of excess over 3,600,000
4,100,000	5,100,000	407,000 +	15% of excess over 4,100,000
5,100,000	6,100,000	557,000 +	16% of excess over 5,100,000
6,100,000	7,100,000	717,000 +	17% of excess over 6,100,000
7,100,000	8,100,000	887,000 +	18% of excess over 7,100,000
8,100,000	9,100,000	1,067,000 +	19% of excess over 8,100,000
9,100,000	10,100,000	1,267,000 +	20% of excess over 9,100,000
10,100,000		1,457,000 +	21% of excess over 10,100,000

**Table B** - Unified Credit - If the tentative tax is:

Over:	But not over:	The credit is:	
\$ 0	\$ 2,750	the full amount of tax	
2,750	5,000	the amount by which \$5,500 exceeds the tax \$500	
<b>Example:</b>			
NY Tentative Tax	\$ 4,000	Tentative Tax	\$ 4,000
Allowance	5,500	Unified Credit	-1,500*
Unified Credit	\$ 1,500*	NY Net Tax	\$ 2,500

**Line 8** - Make check payable to **Commissioner of Taxation and Finance** and attach to Form TT-102.

Mail completed form and attachments to:

NYS TAX DEPARTMENT  
TTTB - ESTATE TAX AUDIT  
BUILDING 8 - 855  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

**Note:** If the net tax due is not paid within six months from the date of the decedent's death, interest will be charged. Penalty is also imposed if the tax is not paid within nine months from the date of death. A tax bill will be sent for interest and penalty due.

**Instructions for Schedule III**

Complete this schedule if releases of lien are desired for real property reported in items 20A and 21 on page 2 of Form TT-102. Also complete Form ET-117.

Refer to *General Instructions*, number 2, on page 1 of this form for complete instructions.

**Need Help?**

**For forms or publications**, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.  
**For information**, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.  
**Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.**  
**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 and assistance numbers listed above.  
**Hotline for the Hearing and Speech Impaired** - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling our toll-free hotline 1 800 634-2110 (within New York State). Hours of operation are from 9:00 a.m. to 4:15 p.m., 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.  
**If you need to write**, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.



# 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):

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