



# Tax Forgiveness for Victims of the September 11, 2001 Terrorist Attacks

For help completing this form, see the instructions, Form IT-59-I.

|  |    |                              |   |                                   |
|--|----|------------------------------|---|-----------------------------------|
| Decedent's first name  | MI | Decedent's last name         | Date of death (mm-dd-yyyy)                | Decedent's Social Security number |
| Surviving spouse's first name  | MI | Surviving spouse's last name | Surviving spouse's Social Security number |                                   |
| Name and relationship of person claiming a refund on behalf of the deceased taxpayer |    |                              |   |                                   |
| Mailing address (number and street or PO Box)  |    |                              |   | Apartment number                  |
| City, village, or post office  |    | State                        | ZIP code                                  | Country                           |

Complete Form IT-59 to claim forgiveness of tax on behalf of a taxpayer who died as a result of the September 11, 2001, terrorist attacks against the United States.

If the decedent's filing status was:

- single, married filing separately, head of household, qualifying widow(er), or qualifying surviving spouse - complete Parts 1 and 3
- married filing jointly - complete Parts 1, 2, and 3

| Part 1 – All filers   | Tax year 20____ | Tax year 20____ | Tax year 20____ | Tax year 20____ |
|---|-----------------|-----------------|-----------------|-----------------|
| <b>New York State tax</b><br>1 Amount from Form IT-201, line 46, or Form IT-203, line 50 .....                        |                 |                 |                 |                 |
| <b>New York City and Yonkers taxes and MCTMT</b><br>2 Amount from Form IT-201, line 58, or Form IT-203, line 55 ..... |                 |                 |                 |                 |
| 2a Amount from decedent's Form MTA-6, line 2  |                 |                 |                 |                 |

## Part 2 – Joint return filers - allocation of income

|   |  | Tax year 20____                  |                                  |  |
|---|--|----------------------------------|----------------------------------|--|
| Allocation items  |  | A - Amount shown on joint return | B - Amount allocated to decedent | C - Amount allocated to surviving spouse |
| <b>3a</b> Type of income  |  |                                  |                                  |  |
|   | .....  |                                  |                                  |  |
|   | .....  |                                  |                                  |  |
|   | .....  |                                  |                                  |  |
|   | .....  |                                  |                                  |  |
|   | .....  |                                  |                                  |  |
|   | Totals of line 3a, columns A, B, and C ..... |                                  |                                  |  |
| <b>3b</b> Federal adjustments to income (see instructions) .....      |  |                                  |                                  |  |
| <b>3c</b> Total New York State modifications (see instructions) ..... |  |                                  |                                  |  |
| <b>3d</b> Itemized deductions (see instructions) .....                |  |                                  |                                  |  |



**Part 2 – Joint return filers - allocation of income**

|                  |   | Tax year 20____                  |                                  |  |
|------------------|---|----------------------------------|----------------------------------|--|
| Allocation items |   | A - Amount shown on joint return | B - Amount allocated to decedent | C - Amount allocated to surviving spouse |
| <b>4a</b>        | Type of income  |                                  |                                  |  |
|                  | .....   |                                  |                                  |  |
|                  | .....   |                                  |                                  |  |
|                  | .....   |                                  |                                  |  |
|                  | .....   |                                  |                                  |  |
|                  | Totals of line 4a, columns A, B, and C .....                |                                  |                                  |  |
| <b>4b</b>        | Federal adjustments to income (see instructions) .....      |                                  |                                  |  |
| <b>4c</b>        | Total New York State modifications (see instructions) ..... |                                  |                                  |  |
| <b>4d</b>        | Itemized deductions (see instructions) .....                |                                  |                                  |  |

**Part 2 – Joint return filers - allocation of income**

|                  |   | Tax year 20____                  |                                  |  |
|------------------|---|----------------------------------|----------------------------------|--|
| Allocation items |   | A - Amount shown on joint return | B - Amount allocated to decedent | C - Amount allocated to surviving spouse |
| <b>5a</b>        | Type of income  |                                  |                                  |  |
|                  | .....   |                                  |                                  |  |
|                  | .....   |                                  |                                  |  |
|                  | .....   |                                  |                                  |  |
|                  | .....   |                                  |                                  |  |
|                  | Totals of line 5a, columns A, B, and C .....                |                                  |                                  |  |
| <b>5b</b>        | Federal adjustments to income (see instructions) .....      |                                  |                                  |  |
| <b>5c</b>        | Total New York State modifications (see instructions) ..... |                                  |                                  |  |
| <b>5d</b>        | Itemized deductions (see instructions) .....                |                                  |                                  |  |

**Part 2 – Joint return filers - allocation of income**

|                  |   | Tax year 20____                  |                                  |  |
|------------------|---|----------------------------------|----------------------------------|--|
| Allocation items |   | A - Amount shown on joint return | B - Amount allocated to decedent | C - Amount allocated to surviving spouse |
| <b>6a</b>        | Type of income  |                                  |                                  |  |
|                  | .....   |                                  |                                  |  |
|                  | .....   |                                  |                                  |  |
|                  | .....   |                                  |                                  |  |
|                  | .....   |                                  |                                  |  |
|                  | Totals of line 6a, columns A, B, and C .....                |                                  |                                  |  |
| <b>6b</b>        | Federal adjustments to income (see instructions) .....      |                                  |                                  |  |
| <b>6c</b>        | Total New York State modifications (see instructions) ..... |                                  |                                  |  |
| <b>6d</b>        | Itemized deductions (see instructions) .....                |                                  |                                  |  |

|   |  |                                |                       |
|---|--|--------------------------------|-----------------------|
| <b>▼ Paid preparer must complete ▼</b><br><i>(see instructions)</i> |  | Preparer's NYTPRIN             | NYTPRIN<br>excl. code |
| Preparer's signature  |  | Preparer's printed name        |                       |
| Firm's name (or yours, if self-employed)                            |  | Preparer's PTIN or SSN         |                       |
| Address   |  | Employer identification number |                       |
| Email:  |  | Date                           |                       |

|                                    |  |
|------------------------------------|--|
| <b>▼ Claimant must sign here ▼</b> |  |
| Claimant's signature               |  |
| Date                               |  |
| Daytime phone number<br>( )        |  |
| Email:                             |  |

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**Part 3 – Survivor's affidavit**

The State of New York, County of \_\_\_\_\_:

\_\_\_\_\_, being duly sworn, deposes and says that:  
 \_\_\_\_\_  
 (Print name)

(1) They reside at \_\_\_\_\_,  
 town  
 village of \_\_\_\_\_, in the county of \_\_\_\_\_  
 city  
 and the state of \_\_\_\_\_, with the ZIP code \_\_\_\_\_.

(2) They are the:

- (A)  surviving spouse (Complete Sections A and C if you are submitting this affidavit pursuant to SCPA 1310(2). Complete Sections B and C if you are submitting this affidavit pursuant to SCPA 1310(3).)
- (B)  child; 18 years or older (complete Sections B and C)
- (C)  parent (complete Sections B and C)
- (D)  sibling (complete Sections B and C)
- (E)  niece or nephew (complete Sections B and C)

of the decedent \_\_\_\_\_ (decedent's Social Security number \_\_\_\_\_)  
 (print name of deceased taxpayer)  
 who died on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.  
 (month) (year)

**Section A**

If box (A) is checked and this affidavit is being submitted pursuant to SCPA 1310(2), I attest that:

- (1) I am the surviving spouse of the decedent.
- (2) Probate of the decedent's estate has not begun. No fiduciary of said estate has qualified or been appointed.
- (3) No designation of a beneficiary is in effect.
- (4) At the time of their death, there was due and owing to said decedent an amount of tax forgiveness to be determined by the Department of Taxation and Finance, upon receipt of this form.
- (5) I make this affidavit to obtain payment of the sum of tax forgiveness determined to be due by the Department of Taxation and Finance, in full satisfaction of the aforesaid debt due and owing to the decedent.
- (6) The payment requested herein and all payments received by me under the provisions of SCPA 1310(2) do not in the aggregate exceed thirty thousand (\$30,000) dollars.

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**Part 3 – Survivor’s affidavit** *(continued)*

**Section B**

If box (B), (C), (D), or (E) is checked, or if box (A) is checked and this affidavit is being made pursuant to SCPA section 1310(3), I attest that:

- (1) I am the \_\_\_\_\_ of the decedent.  
*(specify relationship to decedent)*
- (2) Probate of the decedent's estate has not begun. No fiduciary of the estate of said decedent has qualified or been appointed.
- (3) No designation of a beneficiary is in effect.
- (4) 30 or more days have elapsed after the death of the decedent.
- (5) At the time of their death, there was due and owing to said decedent an amount of tax forgiveness to be determined by the Department of Taxation and Finance, upon receipt of this form.
- (6) I make this affidavit to obtain payment of the sum of tax forgiveness determined to be due by the Department of Taxation and Finance, in full satisfaction of the aforementioned debt, which will be paid to the named persons who are entitled to and who will receive payment as follows *(attach additional sheets if necessary)*:

|               |                                     |
|---------------|-------------------------------------|
| _____         | _____                               |
| <i>(name)</i> | <i>(address including ZIP code)</i> |
| _____         | _____                               |
| <i>(name)</i> | <i>(address including ZIP code)</i> |
| _____         | _____                               |
| <i>(name)</i> | <i>(address including ZIP code)</i> |
| _____         | _____                               |
| <i>(name)</i> | <i>(address including ZIP code)</i> |

- (7) The payment herein requested and all other payments made under the provisions of SCPA 1310 by all debtors known to me after diligent inquiry made by me do not in the aggregate exceed the sum of fifteen thousand (\$15,000) dollars.

**Section C**

Signature \_\_\_\_\_

Printed name \_\_\_\_\_

Subscribed and sworn to  
before me this \_\_\_\_\_  
day of \_\_\_\_\_, 20 \_\_\_\_

\_\_\_\_\_  
Notary Public - Commissioner of Deeds

