

For office use only



New York State Department of Taxation and Finance

Tentative Payment of Estate Tax

ET-130

(7/08)

Decedent's last name			First name			Middle initial			Social security number														
Address of decedent at time of death (number and street)									Date of death		Mark an X if copy of death certificate is attached (see inst.) <input type="checkbox"/>												
City			State			ZIP code			County of residence														
If the decedent was a nonresident of New York State on the date of death, mark an X in the box and attach completed Form ET-141, <i>New York State Estate Tax Domicile Affidavit</i> <input type="checkbox"/>																							
Executor: If you are submitting <i>Letters Testamentary</i> or <i>Letters of Administration</i> 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 . <input type="checkbox"/>																							
Attorney's or authorized representative's last name			First name			MI			Mark an X if POA is attached <input type="checkbox"/>			Executor's last name			First name			Middle initial					
In care of (firm's name)												If more than one executor, mark an X in the box (see instructions) <input type="checkbox"/>											
Address of attorney or authorized representative												Address of executor											
City			State			ZIP code			City			State			ZIP code								
SSN or PTIN of attorney or authorized rep.				Telephone number ()				Social security number of executor				Telephone number ()											
E-mail address of attorney or authorized representative												E-mail address of executor											

Computation of tentative payment

Attach check or money order here.	1	Estimated value of federal gross estate for New York (see instructions)	1.	<input type="text"/>	<input type="text"/>
	2	Estimated deductions (see instructions)	2.	<input type="text"/>	<input type="text"/>
	3	Estimated federal taxable estate for New York (subtract line 2 from line 1)	3.	<input type="text"/>	<input type="text"/>
	4	Estimated net estate tax for New York (see instructions)	4.	<input type="text"/>	<input type="text"/>
	5	Amount previously remitted, if any	5.	<input type="text"/>	<input type="text"/>
	6	Amount remitted with this form (make check or money order payable to Commissioner of Taxation and Finance)	6.	<input type="text"/>	<input type="text"/>

Instructions

General instructions

Purpose of Form ET-130

Form ET-130 should only be used to make a tentative payment of estate tax.

Extension of time to file and/or pay the estate tax

If you need an extension of time to file the estate tax return or pay the estate tax, or both, file Form ET-133, *Application for Extension of Time to File and/or Pay Estate Tax*. You must file Form ET-133 within nine months after the decedent's date of death. The estate may also make a tentative payment of the estate tax with Form ET-133, when it requests an extension of time to file the return or an extension of time to pay the tax.

Interest and penalty

Interest

Underpayment of tax — To avoid the assessment of interest, you must pay the total tax as finally determined within nine months of the date of death, even if you received an extension of time to file the return. Interest is compounded daily, and the rate is adjusted quarterly.

Penalty

Late payment penalty — If you do not pay the tax when due, you will be charged a penalty of ½% of the unpaid portion of the total tax shown on the return for each month or part of a month the tax remains unpaid. It will be computed from the due date to the date of payment, up to a maximum of 25% (New York State Tax Law sections 990 and 685(a)(2)). This penalty is in addition to the interest charged for late payments, and may be waived if you attach an explanation showing reasonable cause for paying late.

Decedent information

Enter the name of the decedent (last name first), home address at the time of death, social security number, date of death (month, date, and year), and county of residence. If you have not submitted a copy of the death certificate, mark an X in the box and attach a copy. If the decedent was not a resident of New York State at the time of death, mark an X in the box and attach a completed Form ET-141, if one was not submitted previously.

Attorney/representative information

If the estate is represented by an attorney, accountant, or other authorized representative, and a Form ET-14, *Estate Tax Power of Attorney*, has not been submitted previously, you may submit one at this time by attaching it to this form and marking an X in the POA box next to the attorney's/representative's name above.

Instructions *(continued)*

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 is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent with sufficient knowledge to file an accurate return.

If an executor has not been appointed, this form may be 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.

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.

Note: If *Letters Testamentary* or *Letters of Administration* have been obtained from surrogate's court but not submitted, attach them to this form and indicate in the space provided the type of letters you are submitting.

Specific instructions

Line 1 — Refer to federal Form 706, page 1, Part 2, line 1. If the decedent was not a United States citizen or resident, then refer to federal Form 706-NA, page 2, Schedule B, line 1. If the decedent died before February 1, 2000, then refer to Form ET-90, line 1.

Line 2 — Refer to federal Form 706, page 1, Part 2, line 2. If the decedent was not a United States citizen or resident, then refer to federal Form 706-NA, page 2, Schedule B, line 7. If the decedent died before February 1, 2000, then refer to Form ET-90, line 2.

Line 4 — Refer to Form ET-706 and ET-706-I. If the decedent died before February 1, 2000, then refer to Form ET-90, line 19a.

Where to file

Mail this form and your payment to: **NYS Estate Tax, Processing Center, PO Box 15167, Albany NY 12212-5167.**

Note: If you use a private delivery service, you must mail this form and payment to a different address listed in Publication 55 (see *Private delivery services* below.)

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return 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 return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
To order forms and publications: 1 800 462-8100
Estate tax information: 1 800 641-0004
From areas outside the U.S. and outside Canada: (518) 485-6800



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at 1 800 634-2110. 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, please call 1 800 641-0004.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.



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 service* 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 either: 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 this address instead (*whether using U.S. mail or a private delivery service*):

**NYS TAX DEPARTMENT
TDAB/ESTATE TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227**

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 these instructions 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**

- 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.