For office use only

New York State Department of Taxation and Finance

New York State Estate Tax Return

ET-706

(8/10)

For an estate of an individual who died on or after February 1, 2000 and before January 1, 2011

If this is an amended return, mark an ***X*** in the box ☐

Decedent's last name	First name	Middle initial	Social security number (SSN)
Address of decedent at time of death *(number and street)*			Date of death — If copy of death certificate is attached, mark an ***X*** in the box ☐
City	State	ZIP code	County of residence

If the decedent was a nonresident of New York State (NYS) on the date of death, mark an ***X*** in the box and attach a completed Form ET-141, *New York State Estate Tax Domicile Affidavit.* ☐

Employer identification number (EIN) of the **estate** ☐ | Name and EIN of any **trusts** created or funded by the will

Executor – If you are submitting *Letters Testamentary* or *Letters of Administration* with this form, indicate in the box the type of letters. Enter ***L*** if regular, ***LL*** if limited letters. If you are not submitting letters with this form, enter ***N***. ☐

Surrogate's court – If a proceeding for probate or administration has commenced in a surrogate's court in NYS, enter county. ☐

Attorney's or authorized representative's last name	First name	MI	Executor's last name	First name	MI
In care of *(firm's name)* — If POA is attached, mark an ***X*** in the box ☐			If more than one executor, mark an ***X*** in the box *(see instr.)* ☐	E-mail address of executor	
Address of attorney or authorized representative			Address of executor		
City	State	ZIP code	City	State	ZIP code
PTIN or SSN of attorney or authorized rep.	Telephone number ( )		Social security number of executor	Telephone number ( )	

If the decedent possessed a cause of action or was a plaintiff in any litigation at the time of death, mark an ***X*** in the box and complete Schedule 3 *(see Form ET-706-I,* Instructions for Form ET-706) ..... ☐

Installment payments of tax for closely held business — Do you elect to pay the tax in installments as described in IRC section 6166 (NYS Tax Law section 997)? If *Yes*, attach Form ET-415 *(see Form ET-706-I)* ..... ☐ Yes ☐ No

If releases of lien are needed, attach Form(s) ET-117 *(see Form ET-706-I)* and enter the number of counties here ..... ☐

a Is a federal estate tax return (either federal Form 706 or 706-NA) required to be filed with the IRS *(see Form ET-706-I)*? ☐ Yes ☐ No

Note: You must submit a completed federal estate tax return with this return, even when you are not required to file with the federal Internal Revenue Service.

b Taxable estate for NYS *(from Schedule A, line 26, or Schedule B, line 43)* ..... ☐

c Gross federal estate tax for NYS *(from Schedule A, line 31, or Schedule B, line 48)* ..... ☐

Tax computation

1	NYS credit for state death taxes ***(from Schedule A, line 36, or Schedule B, line 51)***	1.	
2	If there is property outside NYS that is included in the federal gross estate, see instructions; otherwise enter ***0*** here and on lines 3, 5, 6, and 7, and enter the amount from line 1 on line 8	2.	
3	**Residents** enter amount from Schedule 1, line 14; **nonresidents** enter amount from Schedule 2, line 19	3.	
4	Total gross estate, less exclusion, for NYS *(from Schedule A, line 22, or Schedule B, line 39)*	4.	
5	Divide line 3 by line 4 *(round the result to the fourth decimal place).* The result must not be greater than 1.0 ..	5.	
6	Multiply the amount on line 1 by the decimal on line 5 *(round to nearest cent)*	6.	
7	Enter the lesser of line 2 or line 6, if any; otherwise enter ***0***	7.	
8	NYS estate tax *(subtract the amount on line 7 from the amount on line 1)*	8.	
9	Prior tax payments to NYS, if any *(attach a schedule of dates and amounts)*	9.	
10	If line 9 is less than line 8, subtract line 9 from line 8. This is the **amount you owe**	10.	
11	If line 9 is greater than line 8, subtract line 8 from line 9. This is the amount to be **refunded to you**	11.	

If an attorney or authorized representative is listed above, he or she must complete the following declaration.

I declare that I have agreed to represent the executor(s) for the above estate, that I am authorized to receive tax information regarding the estate, and I am *(mark an **X** in all that apply):* ☐ an attorney ☐ a certified public accountant ☐ an enrolled agent ☐ a public accountant enrolled with the NYS Education Department

Signature of attorney or authorized representative	Date	E-mail address of attorney

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Furthermore, I/we, as executor(s) for this estate, authorize the person, if any, named as my/our representative on this return to receive confidential tax information regarding this estate.

Signature of executor	Date	Signature of co-executor	Date

Print name of preparer other than executor	Signature of preparer other than executor	Preparer's PTIN or SSN	Preparer's NYTPRIN

Address of preparer	City	State	ZIP code	Date	E-mail address of preparer

Schedule 1 — Resident

List below each item of real and tangible personal property **located outside NYS** that is included in the federal gross estate**.** Include the item number, the schedule of federal Form 706 on which it was reported, and the reported value of the property.

Item number	Description	Value

12	Total value of property listed above	**12.**	
13	Property subject to a limited power of appointment created before September 1, 1930, includable in the NYS gross estate under NYS Tax Law section 957, if any *(see instructions)*	**13.**	
14	Subtract line 13 from line 12; enter the result here and on line 3	**14.**	

Schedule 2 — Nonresident

15	Total gross estate for NYS *(from Schedule A, line 22, or Schedule B, line 39)*	**15.**	

List below each item of real and tangible personal property **located within NYS.** Include the item number, the schedule of federal Form 706 or 706-NA on which it was reported, and the reported value of the property.

Item number	Description	Value

16	Total value of property listed above	**16.**	
17	Property subject to a limited power of appointment created before September 1, 1930, includable in the NYS gross estate under NYS Tax Law section 957, if any *(see instructions)*	**17.**	
18	Add lines 16 and 17	**18.**	
19	Subtract line 18 from line 15; enter the result here and on line 3	**19.**	

Schedule 3 — Description of litigation or cause of action

In the area provided below, describe any litigation in which the decedent was a plaintiff, or litigation that is pending or contemplated on behalf of the decedent. Include the actual or estimated values of such litigation (*see instructions, page 3,* Litigation information).

Before completing Schedule A or B, see instructions.

Schedule A — Computation of federal estate tax for NYS and maximum NYS credit for state death taxes

Note: References to lines on federal Form 706 are to the September 2009 version of that form, except as noted in Form ET-706-I.

20	Amount from federal Form 706, page 3, Part 5, line 10	**20.**		
21	If the estate elected the qualified conservation easement exclusion on the federal estate tax return, and the exclusion qualifies for NYS estate tax purposes, enter the amount from federal Form 706, page 3, Part 5, line 11	**21.**		
22	Total gross estate, less exclusion, for NYS *(subtract line 21 from line 20; also enter this amount on line 4)*	**22.**		
23	Total allowable federal deductions *(from federal Form 706, page 3, Part 5, line 22)*	**23.**		
24	Family-owned business interest deduction elected for NYS - **for dates of death after 2003 only** *(see Form ET-706-I)*	**24.**		
25	Total allowable deductions for NYS *(add lines 23 and 24)*	**25.**		
26	Taxable estate for NYS *(subtract line 25 from line 22; enter here and on item b on the front page of this form)*	**26.**		
27	Adjusted taxable gifts *(from federal Form 706, page 1, Part 2, line 4)*	**27.**		
28	Add lines 26 and 27	**28.**		
29	Tentative tax on line 28 amount *(from* Table A *on page 4)*	**29.**		
30	Total federal gift tax payable *(from Form ET-706-I,* Line 30 worksheet, *line 5)*	**30.**		
31	Gross federal estate tax for NYS *(subtract line 30 from line 29; enter here and on item c on the front page of this form)*	**31.**		
32	Maximum NYS unified credit *(see Form ET-706-I;* ***do not enter more than $345,800****)*	**32.**		
33	Adjustment to unified credit *(from federal Form 706, page 1, Part 2, line 10)*, if any	**33.**		
34	Allowable NYS unified credit *(subtract line 33 from line 32)*	**34.**		
35	Subtract line 34 from line 31 *(if zero or less, enter* ***0****)*	**35.**		
36	Amount of maximum NYS credit for state death taxes from Table B on page 4 *(if more than the amount on line 35, enter the line 35 amount here and on line 1)*	**36.**		

Schedule B — Computation of federal estate tax for NYS and maximum NYS credit for state death taxes

Note: References to lines on federal Form 706-NA are to the September 2009 version.

37	Amount from federal Form 706-NA, page 2, Schedule B, line 1	**37.**		
38	If the estate elected the qualified conservation easement exclusion on the federal estate tax return, Form 706-NA, and the exclusion **does not** qualify for NYS estate tax purposes, enter the amount from federal Form 706, page 38, *Schedule U,* line 20	**38.**		
39	Total gross estate, less exclusion, for NYS *(add lines 37 and 38; enter here and on line 4)*	**39.**		
40	Total federal deductions *(from federal Form 706-NA, page 2, Schedule B, line 8)*	**40.**		
41	State death tax deduction *(from federal Form 706-NA, page 2, Schedule B, line 7)*, if any	**41.**		
42	Total deduction for NYS *(subtract line 41 from line 40)*	**42.**		
43	Taxable estate for NYS *(subtract line 42 from line 39; enter here and on item b on the front page of this form)*	**43.**		
44	Total taxable gifts *(from federal Form 706-NA, page 1, Part II, line 2)*	**44.**		
45	Add lines 43 and 44	**45.**		
46	Tax on line 45 amount *(from Table A on page 4)*	**46.**		
47	Tax on line 44 amount *(from Table A on page 4)*	**47.**		
48	Gross federal estate tax for NYS *(subtract line 47 from line 46; enter here and on item c on the front page of this form)*	**48.**		
49	Allowable NYS unified credit *(see instructions)*	**49.**		
50	Subtract line 49 from line 48 *(if zero or less, enter* ***0****)*	**50.**		
51	Amount of maximum NYS credit for state death taxes from Table B on page 4 *(if more than the amount on line 50, enter the line 50 amount here and on line 1)*	**51.**		

Table A — Unified rate schedule

If the taxable amount is: over	but not over	the tax is:				
$ 0	$ 10,000			18%	of taxable amount	
10,000	20,000	$ 1,800	plus	20%	of amount over	$ 10,000
20,000	40,000	3,800	plus	22%	of amount over	20,000
40,000	60,000	8,200	plus	24%	of amount over	40,000
60,000	80,000	13,000	plus	26%	of amount over	60,000
80,000	100,000	18,200	plus	28%	of amount over	80,000
100,000	150,000	23,800	plus	30%	of amount over	100,000
150,000	250,000	38,800	plus	32%	of amount over	150,000
250,000	500,000	70,800	plus	34%	of amount over	250,000
500,000	750,000	155,800	plus	37%	of amount over	500,000
750,000	1,000,000	248,300	plus	39%	of amount over	750,000
1,000,000	1,250,000	345,800	plus	41%	of amount over	1,000,000
1,250,000	1,500,000	448,300	plus	43%	of amount over	1,250,000
1,500,000	2,000,000	555,800	plus	45%	of amount over	1,500,000
2,000,000	2,500,000	780,800	plus	49%	of amount over	2,000,000
2,500,000	3,000,000	1,025,800	plus	53%	of amount over	2,500,000
3,000,000	10,000,000	1,290,800	plus	55%	of amount over	3,000,000
10,000,000	17,184,000	5,140,800	plus	60%	of amount over	10,000,000
17,184,000	----------	9,451,200	plus	55%	of amount over	17,184,000

Table B worksheet

Adjusted taxable estate for NYS

1. Taxable estate for NYS *(from Sch. A, line 26, or Sch. B, line 43)* ... 1. _____
2. Adjustment 2. 60,000
3. Adjusted taxable estate for NYS *(subtract line 2 from line 1)* ..... 3. _____

Use this amount to compute maximum credit for state death taxes in Table B.

Table B — Computation of maximum NYS credit for state death taxes

(based on federal adjusted taxable estate for NYS computed using the Table B worksheet)

If the amount from Table B worksheet, line 3 is: over	but not over	the credit is:				
$ 40,000	$ 90,000			0.8%	of amount over	$ 40,000
90,000	140,000	$ 400	plus	1.6%	of amount over	90,000
140,000	240,000	1,200	plus	2.4%	of amount over	140,000
240,000	440,000	3,600	plus	3.2%	of amount over	240,000
440,000	640,000	10,000	plus	4.0%	of amount over	440,000
640,000	840,000	18,000	plus	4.8%	of amount over	640,000
840,000	1,040,000	27,600	plus	5.6%	of amount over	840,000
1,040,000	1,540,000	38,800	plus	6.4%	of amount over	1,040,000
1,540,000	2,040,000	70,800	plus	7.2%	of amount over	1,540,000
2,040,000	2,540,000	106,800	plus	8.0%	of amount over	2,040,000
2,540,000	3,040,000	146,800	plus	8.8%	of amount over	2,540,000
3,040,000	3,540,000	190,800	plus	9.6%	of amount over	3,040,000
3,540,000	4,040,000	238,800	plus	10.4%	of amount over	3,540,000
4,040,000	5,040,000	290,800	plus	11.2%	of amount over	4,040,000
5,040,000	6,040,000	402,800	plus	12.0%	of amount over	5,040,000
6,040,000	7,040,000	522,800	plus	12.8%	of amount over	6,040,000
7,040,000	8,040,000	650,800	plus	13.6%	of amount over	7,040,000
8,040,000	9,040,000	786,800	plus	14.4%	of amount over	8,040,000
9,040,000	10,040,000	930,800	plus	15.2%	of amount over	9,040,000
10,040,000	----------	1,082,800	plus	16.0%	of amount over	10,040,000

This return **must be filed within nine months** after the date of death unless an extension of time to file the return has been granted.

Mail your return and payment (if any) to:

NYS ESTATE TAX
PROCESSING CENTER
PO BOX 15167
ALBANY NY 12212-5167

If you use a private delivery service, see *Private delivery services* in the instructions.

Reminders: Sign the front page of this return. If there is an amount due on line 10, make check payable to ***Commissioner of Taxation and Finance.*** Attach a completed copy of the federal estate tax return along with any accompanying schedules and supplementary information.