

For office use only



New York State Department of Taxation and Finance

Tentative Payment of Estate Tax

For an estate of an individual who died on or after April 1, 2014

ET-130

(4/14)

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

	1 Estimated value of federal gross estate (see instructions)	1.	
	2 Estimated value of property with a location outside of New York State	2.	
	3 Subtotal (subtract line 2 from line 1)	3.	
	4 Taxable gifts (see instructions)	4.	
	5 Amount determined under section 957 relating to Powers of Appointment prior to 1930 (see instructions).....	5.	
	6 Add lines 4 and 5	6.	
	7 New York estimated gross estate (add lines 3 and 6)	7.	
	8 Allowable federal deductions (see instructions)	8.	
	9 Estimated New York taxable estate (subtract line 8 from line 7)	9.	
	10 Tax on taxable estimate, net of any applicable credit (see instructions)	10.	
	11 Amount previously remitted, if any.....	11.	
	12 Amount remitted with this form (make check or money order payable in U.S. funds to Commissioner of Taxation and Finance)	12.	

Instructions

General instructions

Purpose of Form ET-130

Form ET-130 should only be used to make a tentative payment of estate tax. Be sure to use the version of Form ET-130 that is applicable to the date of death.

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.

Attach check or money order here.

Instructions *(continued)*

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, day, 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.

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 a copy of 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 3, part 5, line 11; or Form 706-NA, page 2, Schedule B, line 1.

Line 4 — Estimated value of all gifts that would be taxable gifts under section 2503 of the Internal Revenue Code made during the three-year period ending on the individual's date of death that were not otherwise included in the federal gross estate.

Taxable gifts would not include:

- any gift of real or tangible personal property located outside of New York State;
- any gift made when the individual was not a resident of New York State;
- any gift made prior to April 1, 2014; or
- any gifts made after January 1, 2019.

Line 5 — Estimated value of any property received under a Power of Appointment issued prior to 1930. For a definition of the term *power of appointment*, refer to the Form ET-706-I that is applicable to dates of death on or after April 1, 2014.

Line 8 — Refer to federal Form 706, page 3, part 5, line 24; or Form 706-NA, page 2, Schedule B, line 8. Do not include deductions relating to property located outside of New York State. Also, for the estate of a nonresident, do not include deductions related to intangible property.

Line 10 — Compute the tax using the tax table on page 4 of Form ET-706. Subtract from the tax amount computed any applicable credit (see Form ET-706-I, page 4, line 3 instructions).

Where to file

Mail this form and your payment to:

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

Private delivery services

If you are not submitting your form by U.S. Mail, be sure to consult Publication 55, *Designated Private Delivery Services*, for the address and other information.

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.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.