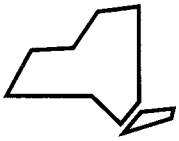
New York State Department of Taxation and Finance



Claim for Credit or Refund of New York State Gift Tax

TP-403
(7/93)

Print or type

Donor's last name	First name and middle initial	Claim for calendar year (or quarter)
Mailing address *(number and street or rural route)*	Apartment number	Donor's social security number
City, village or post office	State	ZIP code

Address on return if different from above

For office use only

Date received

Date closed

Name and address of representative *(see instructions)*

Signature

A separate claim must be filed for each tax year *(see instructions on back)*.

1 Total tax paid _____ Amount of credit or refund claim _____

2 Type of claim: ☐ Protective claim ☐ Protest of paid bill

3 **A** Does this claim reflect a reduction of federal taxable gifts? ..... ☐ Yes ☐ No

B Was a federal amended return or claim for refund filed? ..... ☐ Yes ☐ No

If you checked *Yes*, attach a copy and enter the date filed _____

4 Did you file New York State gift tax claims for any other years? ..... ☐ Yes ☐ No

If you checked *Yes*, enter the years and the dates the claims were filed _____

5 Reasons for claim *(Give a full explanation, including all facts and figures on which your claim is based.*

Please print or type and attach additional sheets if necessary.):

Certification: I certify that this claim and any attachments are to the best of my knowledge and belief true, correct and complete.

Paid Preparer's Use Only				**Sign Your Claim**	
	Preparer's signature	Date	Check if self-employed ☐		Donor's signature
	Firm's name *(or yours, if self-employed)*	Preparer's social security number			Date
	Address	Employer identification number			

Instructions

File a separate claim for **each** year (or quarter, if applicable) for which a credit or refund is requested, but mail all claims together.

Use this form to claim a credit or refund of New York State gift tax **only** for the following types of claims:

— protective claim;

— protest of a paid bill that was based on a *Statement of Audit Changes* or *Notice and Demand for Payment of Gift Tax*.

File all other claims on Form TP-400, *New York State Annual Gift Tax Return,* and write ***Amended*** at the top of the return.

Claims must include an explanation of each item of deduction or credit claimed and the signature of the donor.

Legal representative (executor, administrator, guardian, trustee, receiver or other fiduciary):

— If a taxpayer files the original return and later a legal representative files the refund claim, certified copies of the letters testamentary, letters of administration or other similar evidence must be attached to the claim to show the legal authority of the representative.

— If a legal representative files both the original return and the refund claim, a statement should be made on the claim that the representative also filed the return.

Power of attorney

— An individual (not a legal representative) acting for the taxpayer must attach a power of attorney to this form.

Privacy Notification

Our authority to require and maintain personal information, including social security numbers, is found in subdivisions First and Fourteenth of section 171, and sections 658, 697 and 1007 of the Tax Law.

We will use this information to administer the gift tax under Article 26-A of the Tax Law and for any other purposes authorized by law.

Your failure to provide the required information may result in civil or criminal penalties, or both, under Articles 26-A and 37 of the Tax 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; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.

Sign this claim and mail to:

NYS TAX DEPARTMENT
ESTATE AND GIFT TAX AUDIT - 855
W A HARRIMAN CAMPUS
ALBANY NY 12227

For more information:

From New York State, call toll free 1 800 641-0004.

From areas outside New York State, call (518) 485-8585 or 485-8586.

For forms or publications:

From New York State, call toll free 1 800 462-8100.

From areas outside New York State, call (518) 438-1073.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

If you need to write, please address your letter to:

NYS TAX DEPARTMENT
TAXPAYER ASSISTANCE BUREAU
W A HARRIMAN CAMPUS
ALBANY NY 12227