



Estate Tax Domicile Affidavit

For the estate of an individual who died after December 31, 1982, and before May 26, 1990

If it is claimed that the decedent was not a New York State resident at the time of death, the fiduciary (executor or administrator), the surviving spouse, or a member of the decedent's immediate family, who can provide all the information requested below, should complete this affidavit.

Note - If this affidavit is filed with New York State Form TT-86.5, omit questions 28 through 33.

If the estate is filing Form TT-385, New York State Estate Tax Return, or the date of death is on or after May 26, 1990, use Form ET-141, New York State Estate Tax Domicile Affidavit, instead.

If the estate filed a federal estate tax return, Form 706 or 706-NA, attach a copy.

Answer all questions completely.

This affidavit must be notarized on page 4.

Form with fields for Decedent's last name, First name, Initial, Age at death, Date of death, Decedent's social security number, Decedent's domicile, Address, County, State, Country, Attorney for estate, Name, Address, Telephone number, Applicant's name, Applicant's address and telephone number, Applicant's relationship to decedent, Decedent's date of birth, Decedent's place of birth, Naturalized citizen status, Court and location where naturalized, U.S. Citizen passport application, Decedent's occupation, Name and address of employer, Was decedent ever married?, Date and place of marriage, Name and address of spouse, Was decedent a member of any church, club, or organization?, Did decedent leave a will?, Name and address of executor or administrator, Name and address of court where will was or is to be probated, Did decedent execute any other wills during the last five years preceding death?, Did decedent ever live in New York State?, For what periods?, Provide the following information regarding the residence(s) of the decedent during the last five years preceding death: In New York State, Outside New York State.

27 What other information do you wish to submit in support of the contention that the decedent was not domiciled in the state of New York at the time of death?

28 List below, at **total** value, any real property, tangible personal property, or intangible personal property **wherever located** in which the decedent had an interest at death, and taxable transfers made by the decedent within three years of decedent's death (included in federal gross estate).

(amounts should be taken from federal Form 706)

Real property \$ _____
 Tangible personal property \$ _____
 Intangible personal property \$ _____
 Transfers within three years of death \$ _____
 Gift tax paid on gifts made after 6/30/78 and within three years of death \$ _____

Total \$ _____

29 Did the decedent at time of death own, individually or jointly, any interest in real property in New York State?

Yes No

If Yes, and *Release of Lien* is desired, please supply the following information:
 (complete question 30 also)

Book of Deeds or Liber No. _____ at page no. _____ map no. _____
 section no. _____ block no. _____ lot no. _____
 Property address _____
 Street or road _____ City, town, or village _____

30 Show assessed and market value (and balance owed on mortgage, if any), of real property described in question 29. (real estate appraisal may be required)

(a) Assessed value - \$ _____ (b) Market value - \$ _____ (c) Balance owed on mortgage, if any - \$ _____
 (submit proof of indebtedness)

31 Did decedent own any tangible personal property, such as household furnishings, jewelry, coin collections, paintings, boats, automobiles, etc., having an actual situs in New York State?

Yes No

If Yes, describe in detail.

Item	Address where item is located	Market value
		\$
		\$
		\$

32 List below the securities, bank accounts, or other intangible property for which tax waivers are requested.

Name of bank; name of corporation or association issuing stocks and bonds; name of government issuing government bonds; name of insurance company	Amount of account; number of shares of stock; face value of bonds; amount of policy or annuity	Description of stocks or bonds; series of government bonds; kind of policy or annuity	Name(s) on bank account; name(s) on stocks or bonds; name and address of beneficiary or annuitant

(attach additional sheets, if necessary)

Complete items 33, 34, and 35 only if decedent owned real or tangible personal property having an actual situs in New York State. (Affirmation section must be completed.)

<p>33 Computation of New York gross estate and taxable estate</p> <p>(a) Federal gross estate* _____</p> <p>(b) Less real + tangible personal property located outside NYS (complete Schedule I below) _____</p> <p>(c) New York State gross estate ■ _____</p> <p>(d) Less: Funeral expense _____ Mortgage (amount entered in item 30(c)**) _____ Total _____</p> <p>(e) New York adjusted gross estate _____</p> <p>(f) Less: New York marital deduction** _____ New York charitable bequests** _____ Total _____</p> <p>(g) New York taxable estate (enter in item 34(a)) _____</p> <p>* A copy of federal Form 706 may be required. ** if applicable</p>	<p>35 Computation of nonresident tax</p> <p><u>Items 30(b) + 31</u> × Item 34(f) = New York State nonresident tax Item 33(c)</p> <p style="text-align: right;">■ \$ _____</p> <p>Schedule I — Real and/or tangible personal property located outside New York State. (Do not include bank accounts, stocks, bonds, etc.) (Complete this schedule if item 33, line (b), is used.)</p> <p>Note: If additional adjustments to federal gross estate are necessary, e.g., gifts made prior to 1983 or qualified terminable interest property included in line 33(a), attach separate sheet showing such adjustments.</p> <p>Schedule II — Bequests, etc. to surviving spouse (complete this schedule if a marital deduction is claimed in item 33 line (f)) If entire estate passes to surviving spouse, write entire estate.</p>
<p>34 Tax computation as if a resident</p> <p>(a) New York taxable estate (from item 33(g)) _____</p> <p>(b) Plus adjusted New York taxable gifts made after 1982 + _____</p> <p>(c) New York tentative estate tax base _____</p> <p>(d) New York tentative estate tax (compute on amount shown on line (c); see Table A) _____</p> <p>(e) Less: Unified credit (see Table B) _____ New York gift tax payable on amount shown on line (b) + _____ Total _____</p> <p>(f) New York net estate tax, as if a resident _____</p>	

The undersigned states that the foregoing sets forth all of the assets constituting the decedent's gross estate, and the answers to the foregoing questions are each and everyone true in every particular, and that this affidavit is made to induce the Commissioner of Taxation and Finance to determine domicile, to give a waiver notice and/or release of lien required by the Tax Law of the State of New York.

Fiduciary or applicant — sign here _____

Sworn before me this _____ day of _____, 20____, in the County of _____, in the State/Commonwealth/Province of _____, Qualified in the County of _____. Commission expires on _____, 20_____.

(Notary Public, Commissioner of Deeds or Authorized New York State Department of Taxation and Finance employee)

- Attach authentication certificate if this affidavit is sworn to in a foreign country.

Note: Disclosure of social security number is required. Such numbers are used for tax administration purposes and as necessary pursuant to Education Law, sec. 663; Social Services Law, sec. 111b and 136a; and Executive Law, sec. 49; and Tax Law, sec 171b, and when the taxpayer gives written authorization to this department for another department, person, agency, or entity to have access, limited or otherwise, to information contained in his or her return.

Notice — Section 1811(b) of the Tax Law provides that any person who, with intent to evade taxation, files a false or fraudulent return, supplies false or fraudulent information, or withholds material information with intent to deceive, shall be guilty of a misdemeanor.

Table A – Tax table — If the amount with respect to which the tax is to be computed is:			
Over	But not over	The tax is:	
\$ 0	\$ 50,000		2% of such amount
50,000	150,000	\$ 1,000 +	3% of excess over \$ 50,000
150,000	300,000	4,000 +	4% of excess over 150,000
300,000	500,000	10,000 +	5% of excess over 300,000
500,000	700,000	20,000 +	6% of excess over 500,000
For amounts over \$700,000 refer to instructions TT-86.5-I (3/90) page 10, Table A, or TT-102-I (1/94) page 4, Table A.			
Table B – Unified credit — If the tentative tax is:			
Over	But not over	The credit is:	
\$ 0	\$ 2,750	the full amount of tax	
2,750	5,000	the amount by which \$5,500 exceeds the tax	
5,000		\$500	