



Estate Tax Waiver Notice

For estates of individuals whose date of death is before February 1, 2000

Name of bank, corporation, association, governmental entity, brokerage firm (see instructions), insurance, or annuity company holding assets of the decedent

Decedent's last name		First name		Middle initial	Date of death	
Bonds		Stock		Description of each asset and account number	Amount	Name of or payable to (see instructions)
Quantity	Denomination	Number of shares of:				
		Common	Preferred			

As authorized by the Tax Law, the Commissioner of Taxation and Finance hereby waives notice of the time and place of delivery or transfer by you or your transfer agent of the property described above and consents to the transfer without retention by you or your transfer agent of any tax and interest that may be assessed against this estate pursuant to the Tax Law.

Not valid until stamped

Instructions

Note: Form ET-99 must be attached to and submitted with a completed Form ET-85, *New York State Estate Tax Certification*, Form ET-90, *New York State Estate Tax Return*, Form TT-385, *New York State Estate Tax Return*, Form TT-102, *New York State Resident Affidavit*, or Form TT-141-A, *Estate Tax Domicile Affidavit*.

Estate tax waivers are not required for property of the estate of an individual whose date of death is on or after February 1, 2000.

You must complete all applicable areas.

Brokerage firm — If an entire investment portfolio account is to be transferred, enter the name of the brokerage firm and the decedent information in the areas provided above. Attach to this form a copy of the portfolio showing the itemized assets on the date of death.

If your broker requires Tax Department validation on the listing sheet that identifies the securities in the portfolio, you must request that validation when you submit the waiver notice. The department will return your validated listing sheet with the waiver notice.

Bonds — Enter the quantity and denomination of bonds.

Stock — Enter the number of shares of common and/or preferred stock.

Description — Enter a description of the annuity, stock, bond, life insurance policy, bank account (e.g. savings, checking, CD), or brokerage account being transferred, and include its corresponding account or policy number.

Amount — Enter the date-of-death value of the stock or bonds, bank account, brokerage account, life insurance, or annuity.

Name of or payable to — If a bank account, bond, stock, or brokerage account is held jointly, enter the names of the joint tenants. If it is in the name of the decedent only, enter **decedent**. If there is a beneficiary or annuitant listed, enter his or her name. If the beneficiary or annuitant is the estate, enter **estate of decedent**.

If you are requesting a waiver for the estate of an individual whose date of death was before May 26, 1990, submit this form and attachments in duplicate.

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.

Need help?



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



Fax-on-demand forms: 1 800 748-3676



To order forms and publications: 1 800 462-8100

Estate Tax Information Center: 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): 1 800 634-2110