



Computation of Credit for Estate Tax on Prior Transfers

For the estate of a transferee who died on or before May 25, 1990*

To claim credit for transfers from more than one transferor to the transferee (present decedent), complete the front page of this form for each transferor.

Table with 4 columns: Estate of (transferee-decedent for whose estate this return is filed), Social security number, County of residence, Date of death of transferee. Includes rows for Name of transferor and Relationship of transferor to transferee.

Part I — Transferor's tax on prior transfer

Main calculation table with 16 numbered rows. Includes shaded areas for lines 1-4, 7-10, 13-14, and 16. Rows include: Gross value of prior transfer, Death taxes payable, Encumbrances, Marital deduction, Total, Net value of transfer, Transferor's New York taxable estate, Total Federal net estate tax, Total New York net estate tax, Other death taxes paid, Total, Net value of transferor's estate, New York net estate tax on transferor's estate, Credit allowed, Tax on transferor's estate, and Transferor's tax on prior transfers.

* Note — If the transferee died after May 25, 1990, and before February 1, 2000, use Form ET-190.

If transferor's date of death was prior to July 1, 1978, please use Part I from Form TT-190, print date (2/82) (see instructions).

Part II — Transferee's tax on prior transfer

17	Transferee's New York tax (before credits for prior transfers and for gift tax paid for gifts made prior to 1983; see instructions)	17.		
18	Total New York gross estate of transferee (see instructions)	18.		
19	Net value of prior transfer (from line 6; see instructions)	19.		
20	Transferee's reduced gross estate (subtract line 19 from line 18)	20.		
21	Total New York deductions (from Form TT-86.5, page 3, Recapitulation, line 18)	21.		
22	Marital deduction (see instructions)	22.		
23	New York charitable bequests (from Form TT-86.5, page 3, Recapitulation, line 22)	23.		
24	Charitable deduction proportion $\left(\frac{\text{line 19}}{\text{line 18 minus line 21}} \times \text{line 23} \right)$	24.		
25	Reduced charitable deduction (subtract line 24 from line 23)	25.		
26	Transferee's deductions as adjusted (add lines 21, 22, and 25)	26.		
27	Transferee's reduced taxable estate (subtract line 26 from line 20)	27.		
28	Adjusted taxable gifts (from Form TT-86.5, page 1, Tax Computation Schedule, line 2)	28.		
29	Total reduced taxable estate (add lines 27 and 28)	29.		
30	Tentative tax on reduced taxable estate (compute tax for the amount on line 29)	30.		
31	Post 1982 New York gift taxes paid (from Form TT-86.5, page 1, Tax Computation Schedule, line 7) ...	31.		
32	Unified credit (compute on amount on line 30, above)	32.		
33	Agricultural exemption credit (from Form TT-86.5, Tax Computation Schedule, line 9)	33.		
34	Total credits (add lines 31, 32, and 33)	34.		
35	Net tax on reduced taxable estate (subtract line 34 from line 30)	35.		
36	Transferee's tax on prior transfer (subtract line 35 from line 17)	36.		

Part III — Credit allowable (For two transferors use columns A and B)

	A	B
37	Transferee's tax (see instructions)	37.
38	Transferor's tax (from front page, line 16, use columns A and B if applicable)	38.
39	Maximum amount before percentage requirement (smaller of line 37 or 38; use both columns if applicable)	39.
40	Percentage allowable (see instructions)	40. %
41	Credit (multiply line 39 by percentage on line 40)	41.
42	Did transferee have an interest in real property or tangible personal property having an actual situs outside New York State? <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes, complete line 43)	
43	Real property or tangible personal property having an actual situs outside New York State (Form TT-86.5, page 4, Schedule II, part A)	43.
44	New York credit allowable (see instructions)	44.
45	Total of line 44 columns A and B; in case of two transferors	45.

Instructions

General information

Use this form to compute credit, less certain reductions, for any estate tax imposed by Article 26 that is paid on the transfer of property **to the present decedent (transferee)** by or from a person (transferor) who died within 10 years before or within two years after the transferee's death. Claim for credit will only be considered if both the transferor and the transferee died on or after April 1, 1963, the effective date of Article 26 of the Tax Law. The credit may only be claimed on Form TT-86.5, *Petition to Determine Estate Tax*, or Form TT-385, *New York State Estate Tax Return*.

The credit may be limited by section 959(d) of the New York State Tax Law so that it shall not reduce the New York estate tax below the maximum federal credit for state death taxes paid. If the **federal** credit for prior taxes is determined by part two of the federal computation, this limit shall not apply (see Note 2, page 4).

Specific instructions

Part I — Transferor's tax on prior transfer

Note: If transferor's date of death was prior to July 1, 1978, use Part I from Form TT-190, **print date (2/82)**. See *Need help?* to obtain the form. Enter the amount from line 24 of Form TT-190 (2/82) on line 38 of this form.

A photocopy of Form TP-394 or Form TP-394.1, *Surrogate's Order Fixing Tax*, or Form TT-385, *New York State Estate Tax Return*, or Form TT-102, *New York State Resident Affidavit*, covering assessment of tax on transferor's estate, must accompany a claim for credit.

Line 1 — Enter the value of **all** real and personal property, and interests in property (other than real and tangible personal property having an actual situs outside New York State) received by the transferee from the transferor using the same value at which the property transferred was included in the transferor's gross estate. Include the value of life estates, remainder interests, and general powers of appointment. Property received from the transferor need not be identified in the estate of the transferee.

If the transferee was the sole beneficiary in the estate of the transferor, the amount entered on line 1 should be the New York gross estate of the transferor. This amount can be taken from Form TT-86.5, page 3, *Recapitulation*, line 12, or, if Form TT-102, *New York State Resident Affidavit*, was filed, use the amount shown on page 4, *Recapitulation*, line i. If the transferee was **not** the sole beneficiary, **attach a separate sheet showing the computation of the amount reported on line 1**.

Note: If the transferee died after September 30, 1983, and the **entire** estate passed to the transferee as the surviving spouse of the transferor and all the property so passing qualified for and was allowed as a marital deduction, no credit is allowable since the transferor's estate would have been tax exempt.

Line 2 — Enter the amount of all death taxes (federal, state, and foreign) payable out of or chargeable against the transferred property.

Line 7 — Enter the transferor's taxable estate. This figure can be taken from either Form TT-86.5, page 1, line 1, or Form TT-102, page 1, *Tax Computation*, line 1.

Line 8, 9, and 10 — Enter the net amount of all death taxes paid with respect to the transferor's gross estate. (The amount to be

reported on line 9 should be taken from Form TT-86.5, page 1, *Tax Computation Schedule*, line 13, or from Form TT-102, page 1, *Tax Computation*, line 8.)

Line 13 — This amount should agree with the amount shown on Form TT-86.5, page 1, *Tax Computation Schedule*, line 13, or Form TT-102, page 1, line 8.

Part II — Transferee's tax on prior transfer

Line 17 — To compute this amount, subtract the amount of agricultural exemption credit, if any, shown on Form TT-86.5, page 1, *Tax Computation Schedule*, line 9, and the amount shown on Form TT-86.5, page 1, *Tax Computation Schedule*, line 8. The result represents the transferee's New York tax **before** allowance of the credit for prior transfers and gift tax paid on gifts made prior to 1983.

Line 18 — Enter the amount of the transferee's New York **gross** estate from Form TT-86.5, page 3, *Recapitulation*, line 12.

Line 19 — Enter here the amount shown on the front page, line 6, of this form. However, for two or more transferors, enter the **total** of all line 6 entries.

Line 22 — If a marital deduction is allowable to the transferee's estate, enter on this line the amount of property actually received by the spouse of the transferee in accordance with the following:

- (1) If the transferee's date of death is after September 30, 1983, enter the amount shown on Form TT-86.5, page 3, *Recapitulation*, line 20
- (2) If the transferee's date of death is **prior** to October 1, 1983, compute the marital deduction using the following worksheet:

<ol style="list-style-type: none"> a. Enter amount from line 20 of this form b. Enter the amount from line 21 of this form c. Transferee's adjusted reduced gross estate (subtract line b from line a) d. Marital deduction and reduced gross estate (this amount may not be more than the greater of \$250,000 or 50% of the amount entered on line c, above. Enter this amount on page 2, line 22, of this form.) 	<ol style="list-style-type: none"> a. _____ b. _____ c. _____ d. _____
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Line 30 — Use the New York estate tax rates to compute the tax for the amount shown on line 29.

Line 32 — Enter here the amount of unified credit applicable to the amount of tax shown on line 30.

Part III — Credit allowable

Line 37 — This line apportions the transferee's tax on prior transfers to each transferor.

If this computation relates to one transferor, enter in column A the amount from line 36.

If there are two transferors, divide the amount on line 6 of each page 1 by line 19 (which is the total of all line 6 entries), times the amount on line 36 and enter in columns A and B.

Line 40 — Enter the allowable **percentage** of the maximum credit using the following table:

a. If transferor died before the transferee

The percent of the maximum amount that is allowed as a credit depends on the number of years that elapsed between the dates of death, determined in accordance with the following table:

Period of time exceeding	But not over	Percent allowable
—	2 years	100
2 years	4 years	80
4 years	6 years	60
6 years	8 years	40
8 years	10 years	20
10 years	—	0

b. If transferee died before the transferor


If not more than two years have elapsed between the dates of death of the transferee and transferor, the credit allowed is 100% of the maximum amount. If more than two years have elapsed, no credit is allowed.

Line 44 — Enter here the amount shown on line 41 if line 43 is omitted. If line 43 applies, divide line 18 by the **total** of line 18 plus line 43, times the amount on line 41 (for each column, if applicable). If both columns A and B are used, enter their total on line 45. Also enter this amount on Form TT-86.5, page 1, *Tax Computation Schedule*, line 10.

Note:

1. When computing this credit for the estate of a nonresident decedent either transferor, transferee, or both, the entire credit through line 44 should be computed as if the decedents were residents. If the controlling limitation (line 37 or 38) relates to the estate of a nonresident, apply the nonresident formula to the amount shown on line 44 (column A or total column). Refer to subsection (b) of section 960 of the New York State Tax Law for the formula.
2. Credit for prior taxes cannot reduce the net New York estate tax below the amount of the federal credit for state death taxes. (If the federal credit for prior taxes is determined by Part II of the federal computation, this limitation does not apply.)

Need help?

 **Telephone assistance** is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.


For estate tax information, call toll free 1 800 641-0004. If busy, call 1 800 225-5829.


To order forms and publications, call toll free 1 800 462-8100. (Also see *Internet access* below.)


From areas outside the U.S. and outside Canada, call (518) 485-6800.

Fax-on-demand forms ordering system: Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a touch-tone phone to order by fax. A fax code is used to identify each form.

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

 **Internet access:** www.tax.state.ny.us
Access our Web site for forms, publications, and information.

 **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, please call 1 800 225-5829.

 **Mailing address:** If you need to write, address your letter to: NYS Tax Department, Taxpayer Contact Center, W A Harriman Campus, Albany NY 12227.



Change in Mailing Address and Assistance Information for Certain Estate Tax Forms

On July 1, 2008, we changed processing centers. Any estate tax form that instructs you to mail the form to: NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556, must be mailed to this address instead (see *Private delivery services* below):

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

Any estate tax form that instructs you to mail the form to: TTTB-Estate Tax Audit-855, TTTB-Estate Tax-855, Transaction and Transfer Tax Bureau-Estate Tax, TTTB-Estate Tax Audit, or TTTB-Estate Tax, must be mailed to one of these addresses instead:

If you are sending by U.S. Mail:

**NYS TAX DEPARTMENT
TDAB/ESTATE TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227-2994**

If you are sending by a private delivery service:

**NYS TAX DEPARTMENT
TDAB/ESTATE TAX
90 COHOES AVENUE
GREEN ISLAND NY 12183-1515**

Note: Forms mailed to the old address may be delayed in processing.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery.

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.