



New York State Estate Tax Return / Schedules M-N for estates not required to file federal Form 706

Estate of _____ Social security number _____

Schedule M – Bequests, etc., to surviving spouse (attach continuation schedules or additional sheets if necessary)

Terminable interest (QTIP) marital deduction – If you elect the marital deduction for qualified terminable interest property (QTIP) under section 955(c) of the Tax Law, check the box on Form ET-90, page 3, line 53, and enter on Part II below the trust property for which you are claiming the marital deduction.

Did any property pass to the surviving spouse as a result of a qualified disclaimer? (If Yes, attach a copy of the written disclaimer required by IRC section 2518(b).) Yes No

Election out of QTIP treatment of annuities – Do you elect under section 955(c) of the New York Tax Law (as specified in section 2056(b)(7)(c)(ii) of the IRC) to not treat as qualified terminable interest property any joint and survivor annuities that would otherwise be treated as qualified terminable interest property under section 2056(b)(7)? Yes No

Marital deduction for noncitizen spouse – If you elect the marital deduction for the surviving spouse who is not a citizen of the United States, sign in the area provided on Form ET-90, page 2, line 52, and enter the property in the appropriate part or parts below.

Part I – Property interests that are not subject to a QTIP election

Table with 3 columns: A Item number, B Description of property interests passing to surviving spouse, C Value. Row 1 is empty.

Total from continuation schedule(s) or additional sheet(s) attached to this schedule

1 Total value of property interests not subject to a QTIP election 1

Part II – Property interests that are subject to a QTIP election

Table with 3 columns: A Item number, B Description of property interests passing to surviving spouse (describe portion of trust for which allocations have been made), C Value. Row 1 is empty.

Total from continuation schedule(s) or additional sheet(s) attached to this schedule

2 Total value of property interests subject to a QTIP election 2

Part III – Reconciliation

Summary table with 3 columns: Description, Item number, Value. Rows include total interests, estate taxes, other state taxes, expenses, and net value.

Attach additional sheets if necessary

Schedule N – Charitable, public, and similar gifts and bequests *(attach additional sheets if necessary)*

A Item number	B Name and address of organizations	C Paragraph of will	D Amount
1			

Total from additional sheet(s) attached to this schedule			10
10	Total column D		10
11	New York State estate taxes payable out of property interests listed above	11	<div style="border: 1px solid black; padding: 5px;"> (This area is shaded and contains a diagonal line pattern.) </div>
12	Other states' death taxes and generation-skipping taxes, and federal section 4980A taxes payable out of property interests listed above	12	
13	Expenses payable out of property interests listed above	13	
14	Value of property passing to a qualified charitable organization that is reported on Form ET-419, and included on line 33c of Form ET-90	14	
15	Add lines 11, 12, 13, and 14		15
16	Net value of property interests listed above <i>(subtract line 15 from line 10; enter here and on Form ET-90, page 2, line 47) ...</i>		16

You may use the space below to show us how you calculated the estate tax due.



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.