



Important Notice

July 2014

**New Procedures for Reporting Federal Audit Changes for
New York State Estate Tax Purposes**

The procedures for reporting federal audit changes to an estate tax return for an estate of a decedent with a date of death after May 25, 1990, have been changed. The new procedures take effect upon the issuance of this notice. Accordingly, the following forms which were previously used to report federal audit changes have been discontinued:

- Form ET-115, *New York State Estate Tax Report of Federal Audit Changes (For the estate of a decedent who died after May 25, 1990, but before February 1, 2000)*, and
- Form ET-115.1, *New York State Estate Tax Report of Federal Audit Changes (For an estate of an individual who died on or after February 1, 2000)*.

The new procedures for reporting federal audit changes are provided below.

For the estate of a decedent with a date of death on or after:	To report federal audit changes:	Special instructions:
May 26, 1990, but before February 1, 2000	File an amended Form ET-90, <i>New York State Estate Tax Return</i> .	Write <i>Federal Audit Changes</i> across the top of the return and include a copy of the federal audit changes, including the line adjustments and supporting schedules.
February 1, 2000, but before January 1, 2013	File an amended Form ET-706, <i>New York State Estate Tax Return</i> , for the appropriate year.	Write <i>Federal Audit Changes</i> across the top of the return and include a copy of the federal audit changes, including the line adjustments and supporting schedules.
January 1, 2013	File an amended Form ET-706, <i>New York Estate Tax Return</i> , for the appropriate year.	Check the <i>Federal Audit Changes</i> box at the top of the return and include a copy of the federal audit changes, including the line adjustments and supporting schedules.

NOTE: An Important Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.