



Important Notice

Instructions to Request a Waiver of Citation and Consent

(Requests for a Release of Lien should be sent to the address on Form ET-30 or Form ET-85)

Note: If a **citation** is being served upon the department, submit the required documents noted below with the citation.

All requests for a Waiver of Citation and Consent on any estate tax matter pending before the Surrogate's Court are handled by Estate Tax Audit. To ensure a timely issuance, you must mail the appropriate documents and information listed to the address shown below.

Ancillary Probate/Administration of a Nonresident Decedent

- Copy of death certificate
- Decedent's social security number
- Copy of will, if any
- Copy of the probate/administration petition from the original state/country
- Copy of proposed ancillary petition
- Three *Stipulations Reserving Domicile* (Form ET-20); **all three must have original signatures** (no copies)
- Estate Tax Domicile Affidavit (Form ET-141 for date of death after 5/25/90 or Form TT-141A for date of death prior to 5/26/90)

Original Probate/Administration of a Nonresident Decedent

Same as Ancillary above, except that you must submit a copy of the **proposed** probate/administration petition. A copy of the proposed ancillary petition is not necessary.

Compromises/Settlements (for example, wrongful death, personal injury, and so on)

- Copy of death certificate
- Decedent's social security number
- Copy of petition being submitted to Surrogate Court
- Copy of the New York State Estate Tax Return, if required. If a return is not required, list the value of the decedent's assets (wherever located), including any personal injury or conscious pain and suffering awards.

Accounting (final, interim, or voluntary)

- Copy of death certificate
- Decedent's social security number
- Copy of proposed accounting petition with all schedules
- Copy of the New York State Estate Tax Return and proof of payment of the tax due. (If there was no requirement to file a return, list the value of the decedent's assets, wherever located.)

Questions/Other actions — Call the Waiver of Citation Unit at (518) 591-3049 for instructions.

Mail to:

**NYS TAX DEPARTMENT
TDAB/ESTATE TAX AUDIT
WAIVER OF CITATION UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227**

Need help?



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



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): (518) 485-5082