

For office use only



New York State Department of Taxation and Finance

# Application for Extension of Time To File and/or Pay Estate Tax

# ET-133

(7/08)

Decedent's last name		First name	Middle initial	Social security number	
Address of decedent at time of death (number and street)				Date of death	Mark an <b>X</b> if copy of death certificate is attached (see inst.) <input type="checkbox"/>
City		State	ZIP code	County of residence	
If the decedent was a nonresident of New York State on the date of death, mark an <b>X</b> in the box and attach completed Form ET-141, <i>New York State Estate Tax Domicile Affidavit</i> ..... <input type="checkbox"/>					
<b>Executor:</b> If you are submitting <i>Letters Testamentary</i> or <i>Letters of Administration</i> with this form, indicate in this box the type of letters. Enter <b>L</b> if regular, <b>LL</b> if limited letters. If you are not submitting letters with this form, enter <b>N</b> . <input type="checkbox"/>					

Attorney's or authorized representative's last name		First name	MI	Mark an <b>X</b> if POA is attached <input type="checkbox"/>	Executor's last name		First name	Middle initial
In care of (firm's name)					If more than one executor, mark an <b>X</b> in the box (see instructions) ..... <input type="checkbox"/>			
Address of attorney or authorized representative					Address of executor			
City		State	ZIP code	City		State	ZIP code	
SSN or PTIN of attorney or authorized rep.		Telephone number ( )		Social security number of executor		Telephone number ( )		
E-mail address of attorney or authorized representative					E-mail address of executor			

<input type="checkbox"/> <b>Extension of time to file</b> (Tax Law, section 976(a)(1)) Mark an <b>X</b> in this box and, in the space provided below, explain in detail why the executor is unable to file a return within nine months after the date of the decedent's death (see instructions on back).	Extension date requested month   day   year
<input type="checkbox"/> <b>Extension of time to pay</b> (Tax Law, section 976(a)) Mark an <b>X</b> in this box and, in the space provided below, explain in detail why payment of the estate tax by the due date (that is, within nine months of the date of death) will cause undue hardship to the estate. Include documentation of any effort the estate has made to convert assets to pay the tax. If the tax cannot be determined because the size of the estate is unascertainable, mark an <b>X</b> here <input type="checkbox"/> and attach an explanation (see instructions on back).	Extension date requested month   day   year

State in detail why you need an extension. (Attach additional sheets if necessary.)

## Computation

1	Estimated value of federal gross estate for New York (include all property, wherever located) .....	1.	<input type="checkbox"/>	
2	Estimated deductions (see instructions for federal Form 706) .....	2.	<input type="checkbox"/>	
3	Estimated federal taxable estate for New York (subtract line 2 from line 1) .....	3.	<input type="checkbox"/>	
4	Estimated net estate tax for New York .....	4.	<input type="checkbox"/>	
5	Amount previously remitted, if any .....	5.	<input type="checkbox"/>	
6	Amount remitted with this form, if any (make check or money order payable to <b>Commissioner of Taxation and Finance</b> and attach to this form) .....	6.	<input type="checkbox"/>	

**Certification:** Under penalties of perjury, I declare that I am either the duly appointed executor or administrator for the above-named estate or, if no executor or administrator has been appointed, a person in actual or constructive possession of any property of the decedent with sufficient knowledge to file an accurate return, the attorney or accountant representing such individual, or a person with a power of attorney to act on behalf of the executor, and that, to the best of my knowledge and belief, the information contained on this application is true and correct.

Signature	Date
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6/30/2008

# Instructions

## Who may file Form ET-133

The executor who is required to file the estate tax return for the decedent's estate may file Form ET-133 to apply for an extension of time to file or for an extension of time to pay the estate tax, or both, under section 976 of the Tax Law. Enter the name (last name first) and other information for the executor of the estate. The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate; if no executor is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent. Also, an authorized attorney, certified public accountant, or other person holding power of attorney (POA) may use this form to apply for an extension of time on behalf of the executor.

**Note:** If you are giving a person power of attorney to represent you, attach a completed Form ET-14, *Estate Tax Power of Attorney*, if one was not submitted previously. Refer to the instructions on Form ET-14 for additional information.

If you have not previously submitted a copy of the death certificate, mark an **X** in the box and attach a copy to this form.

If *Letters Testamentary* or *Letters of Administration* have been obtained from surrogate's court but not submitted, attach them to this form and indicate in the space provided the type of letters you are submitting.

If the estate has **more than one executor**, mark an **X** in the box, enter the name and other information for the primary executor (preferably a person residing in New York State) in the area provided, and attach a list of each of the other executors with their mailing address and social security number.

If this application is signed by the authorized representative of the executor, enter the information for that person (attorney, CPA, or person with POA) in the area indicated for attorney or authorized representative.

**Note:** If an executor has not been appointed, this application may be signed by a person acting as executor who has sufficient knowledge of the estate to file an accurate return. The information (name, address, etc.) for the person acting as executor should be entered in the area provided for the executor. If the application is signed by the authorized representative of a person acting as executor, refer to the information above.

## When to file

You must file Form ET-133 within nine months after the date of death. However, to avoid penalties if the Tax Department denies your application(s), you should file the application early enough so that the Tax Department can review the application and reply before the estate tax and return are due. We will notify you in writing of the Tax Department's decision. If we approve your application, you must file the return and/or pay the tax by the extended due date(s).

## Where to file

Mail this form and your payment (if required) to: **NYS Estate Tax, Processing Center, PO Box 15167, Albany NY 12212-5167.**

**Note:** If you use a private delivery service, you must mail this form and payment to a different address listed in Publication 55 (see *Private delivery services* below.)

## Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return 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 return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

## Estate tax return due date

The return due date is nine months after the decedent's death. If there is no numerically corresponding day in the ninth month, the last day of the ninth month is the due date. When the due date falls on Saturday, Sunday, or a legal holiday, the due date is the next weekday that is not a legal holiday.

## Extension of time to file (Tax Law, section 976(a)(1))

The extension of time to file an estate tax return may not exceed six months unless the executor is out of the country.

The application must establish sufficient cause why the executor is unable to file a return by the estate tax return due date.

**An extension of time to file does not extend the time to pay.** Therefore, if the application is for an extension of time to file only, you must show the amount of the estate tax estimated to be due and include a check or money order payable to the **Commissioner of Taxation and Finance** with the application (if not previously paid). Write the decedent's social security number and **Estate tax** on the check or money order.

## Extension of time to pay (Tax Law, section 976(a))

**Note:** An extension of time to pay does not extend the time to file. You must file the return within nine months after the date of death, unless an extension of time to file has been granted.

A discretionary extension of time to pay for undue hardship under section 976(a)(3) may not exceed four years. For information on an extension of time granted to a closely held business under section 997, see Form ET-415, *Application for Deferred Payment of Estate Tax*.

The application must establish that it is an undue hardship for the executor to pay the full amount of the estate tax by the estate tax return due date (nine months after the date of death). You must document any effort the estate has made to convert assets to pay the tax. Include information on the listing of real estate, loans, marketability of securities, and so forth.

In general, an extension of time to pay will be granted only for the amount of the cash shortage. You must show the amount of the estate tax (attach a copy of the return if it has already been filed; otherwise estimate the tax), the amount of the cash shortage (including a statement of the current assets in the estate and the assets already distributed), a plan for partial payments during the extension period, and the balance due. You must attach a check or money order payable to the **Commissioner of Taxation and Finance** for the balance due. Write the decedent's social security number and **Estate tax** on the check or money order.

You must pay the part of the estate tax, including the accrued interest, for which the extension of time is granted by the extended due date. If you pay within this period, interest is computed from the date that is nine months after the date of death to the date of payment.

## Penalties

Penalties may be imposed for failure to file the estate tax return within the extension period granted, or failure to pay the balance of the estate tax due within the extension period granted.

## Bond

If an extension of time to pay is granted, the executor may be required to furnish a bond.

## 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](http://www.nystax.gov)  
(for information, forms, and publications)



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



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M.  
(eastern time), Monday through Friday.

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



**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 1 800 641-0004.