



# Estate Tax Power of Attorney

**Read the instructions** before completing this form. Form ET-14 is for estate tax matters only. For all other tax matters, use Form POA-1, *Power of Attorney*. Filing this power of attorney (POA) **does not automatically revoke** any POAs previously filed with the New York State Department of Taxation and Finance for the estate listed below but may affect who receives mailings. **Note: Unless a change is being made, Form ET-14 should only be sent in once.** You do not have to send in this form with every estate tax form filed.

**1. Executor's and decedent's information** (executor must sign and date this form in section 5)

Executor's name		Executor's Social Security number (SSN)	
Mailing address (number and street with apartment or suite number, or PO Box)			
City	State	ZIP code	Country (if not United States)
Decedent's name	Decedent's SSN	County of residence	Date of death

**2. Representative information** (if you are appointing multiple representatives, mark an **X** in the box and attach a sheet that provides all the information requested in section 2 and is signed and dated by the executor named in section 1)

Primary individual representative name	Firm name (if any)	Telephone number
Mailing address (number and street with apartment or suite number, or PO Box)	City	State ZIP code
Country (if not United States)	Email address	
Title or profession (see instructions)	PTIN, SSN, or EIN	NYTPRIN (if applicable)

**3. Mailings** – We will send copies of notices and other communications related to estate tax matters to the representative listed above. If you want them sent to a different representative who has an estate tax POA on file for the same estate, enter that individual's name below.

Name of representative to receive copies of notices and other communications: \_\_\_\_\_

**4. Authority granted** – The executor named in section 1 appoints the individual(s) named in section 2 to act as the executor's representative with **full authority** to receive confidential information and to perform **any and all acts** that the executor can perform, unless limited below, with respect to estate tax matters.

I want to limit the authority granted by this POA as follows: \_\_\_\_\_

I have other POAs on file for estate tax matters for this estate and want to revoke all of these POAs .....

**5. Executor signature** (mark an **X** in box A or B and sign below)

- A.  I have been formally appointed by a court as executor or administrator of this estate. I have been issued Letters Testamentary or Letters of Administration that are valid and in effect, **and** (mark an **X** in the appropriate box below):
  - I am including a copy of the Letters Testamentary or Letters of Administration, **or**
  - I have already provided a copy of the Letters Testamentary or Letters of Administration to the New York State Tax Department (included with Form \_\_\_\_\_ previously filed on \_\_\_\_\_).  
(form number) (specify date)
- B.  No executor or administrator has been appointed, qualified, and acting within the United States (see instructions). I am in actual or constructive possession of property of the decedent. I agree to provide evidence of same upon request.  
Specify your relationship to the decedent and the property you possess: \_\_\_\_\_
- C.  This is the first ET-14 filed for this estate
- D.  This is a revised ET-14. Replaces previous one included with Form \_\_\_\_\_ filed on \_\_\_\_\_  
(form number) (specify date)

Signature	Print or type name (and title, if applicable)	Date	Telephone number
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▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL NOT BE PROCESSED.** See instructions on page 2 for *Where to send Form ET-14.*

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# Instructions

## Important information

**Note:** Unless a change is being made, Form ET-14 should only be sent in once. **You do not have to send in this form with every estate tax filing or additional forms.**

## General information for executor

Use Form ET-14, *Estate Tax Power of Attorney*, when you want to give one or more individuals the authority to obligate, bind, or appear on your behalf before the New York State Department of Taxation and Finance (the department) with respect to estate tax matters. For all other tax matters related to the estate or decedent, use Form POA-1, *Power of Attorney*.

You may only appoint individuals (not a firm) to represent you.

**Note:** Authorizing someone to represent you by a power of attorney (POA) does **not** relieve you of your tax obligations.

Unless you limit the authority you grant (see section 4), your appointed representatives may perform any and all acts you can perform, including but not limited to: receiving confidential information concerning your taxes, agreeing to extend the time to assess tax, agreeing to a tax adjustment, and establishing an installment payment agreement for taxes owed.

You do **not** need Form ET-14 to authorize someone to appear with you, or to authorize someone to provide information, or prepare a report or return for you.

Only certain types of professionals may act on your behalf before the NYS Bureau of Conciliation and Mediation Services (BCMS). Visit the Tax Department's POA webpage (at [www.tax.ny.gov/poa](http://www.tax.ny.gov/poa)) for more information.

**Revocation and withdrawal – New:** This POA will **remain active** until you (the executor) revoke it or your representative withdraws from representing you. Representatives may not revoke a POA.

For information on ways to revoke a POA, or how a representative can withdraw, see the Tax Department's POA webpage (at [www.tax.ny.gov/poa](http://www.tax.ny.gov/poa)).

## Specific instructions

### Section 1 – Executor's and decedent's information

If no executor or personal representative is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent. It includes, among others, a surviving spouse or other relative, trustee, or custodian of the property. A person who is not formally appointed executor by a court may be required to furnish evidence at any time that substantiates his or her authority to sign the power of attorney (for example, death certificate, kinship affidavit, fiduciary relationship, copy of trust instrument, etc.).

### Section 2 – Representative information

If you are appointing more than one representative, attach a sheet that provides all the information requested in section 2 and that is signed and dated by the executor named in section 1.

**Caution:** This POA cannot be partially revoked or withdrawn. If you appoint more than one representative on this POA and later choose to revoke one representative or one representative withdraws, the revocation or withdrawal will apply to **all** representatives, and none will have ongoing authority to represent you. You **must** file a new POA to appoint the representatives that you want to continue representing you.

All representatives are deemed as authorized to **act separately** unless you explain that all representatives are required to **act jointly** on the line in section 4 that allows you to limit the authority granted by this POA.

For each appointed representative, enter the title or profession or, if your representative is not a professional, enter the representative's relationship to you. If the representative is not licensed in NYS, also include the state where licensed (for example, *Florida attorney*). Enter each representative's federal preparer tax identification number (PTIN), SSN, or EIN. If applicable, also enter each representative's New York tax preparer registration identification number (NYTPRIN).

### Section 3 – Mailings

If you want copies of notices and other communications sent to someone **other than** the primary individual representative listed in section 2 of this POA, enter the name of that representative on the line provided. This representative must be someone who is listed as a representative for the matters covered by this POA on this or another valid POA on file for estate tax matters.

**Example:** *On 2/1/2016, you appoint Mr. Smith as your representative for all estate tax matters. Mr. Smith will receive copies of all mailings for these matters. On 8/15/2016, you appoint Ms. Jones as your representative for all estate tax matters. This is in addition to Mr. Smith, since you did not revoke his power of attorney. Ms. Jones will now receive copies of mailings for these matters, not Mr. Smith. However, if you want Mr. Smith to continue to receive the mailings and not Ms. Jones, you must list Mr. Smith's name in section 3 of the Form ET-14 appointing Ms. Jones. Ms. Jones will not receive mailings.*

### Section 4 – Authority granted

This power of attorney authorizes the representatives you appointed to act for you without any restrictions for the estate indicated. If you want to limit your representative's authority, explain the limitation. For example, you can limit your representative's authority to only receive confidential information, but make no binding decisions for you. If you need more space to explain the limitation, attach a sheet. The attached sheet must be signed and dated by the executor named in section 1.

### Section 5 – Executor signature, and definition of executor

Form ET-14 must be signed and dated by the executor. The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate. If no one is appointed, qualified and acting within the United States, executor means any person in actual or constructive possession of any property of the decedent (see section 1). The NYS Tax Department requires an executor who has been formally appointed by a court, or his or her representative, to submit a copy of the Letters Testamentary or the Letters of Administration as evidence of the executor's authority to execute this power of attorney. You must submit a copy of one of these letters (whichever applies) with this Form ET-14, unless it has already been submitted to the Tax Department.

### Where to send Form ET-14

Form ET-14 should be submitted with your completed Form ET-30, *Application for Release(s) of Estate Tax Lien*, Form ET-85, *New York State Estate Tax Certification*, Form ET-95, *Claim for Refund of New York State Estate Tax*, Form ET-130, *Tentative Payment of Estate Tax*, Form ET-133, *Application of Extension of Time to File and/or Pay Estate Tax*, or Form ET-706, *New York State Estate Tax Return*. If you need to submit Form ET-14 **without** one of the forms listed above:

**FAX to:** 518-435-8406 (the easiest and fastest method)

**Mail to:** NYS TAX DEPARTMENT  
POA CENTRAL  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0864

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

### Need help?



Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)  
(for information, forms, and online services)



**Estate Tax Information Center:** 518-457-5387  
To order forms and publications: 518-457-5431

### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call 518-457-5431 and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

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