

# Estate Tax Power of Attorney

**Read all the instructions on the back. These instructions explain how the Department will interpret certain information entered on this power of attorney.**

**1. Executor's information** *Print or type your name, social security number (SSN), and mailing address in the space provided*

Executor's name	Executor's SSN	
Mailing address		
City, village, town, or post office	State	ZIP code

The executor named above appoints the person(s) named below as his/her attorney(s)-in fact:

**2. Representative information** (Representative must sign and date this form on back.)

Representative's name	Mailing address <i>(include firm name, if any)</i>	Telephone/fax number

to represent the executor before the Department of Taxation and Finance in connection with the following estate:

**3. Estate information**

Decedent's name	SSN	County of residence	Date of death

with full power to receive confidential information and to perform any and all acts that the executor can perform with respect to tax matters, including executing waivers of restriction on assessments of deficiencies, and consent to extension of any statutory or regulatory time limit. If you **do not** want any of the above representative(s) to have full power as described above, check this box and see instructions..... ▶

**4. Retention/revocation of prior Power(s) of Attorney**

The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the New York State Department of Taxation and Finance for the above estate. If you **do not** want to revoke a prior power of attorney, check this box. Attach a copy of any power of attorney you want to remain fully in effect..... ▶

**5. Notices and decisions**

Copies of statutory notices addressed to the executor involving the above estate will be sent to the first representative named above. If you **do not** want notices sent to the first representative named above, enter the name of the representative designated above (or on the attached power of attorney previously filed) that you want to receive notices \_\_\_\_\_

**6. Executor signature**

Signature	Date
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**7. Acknowledgment or witnessing the Power of Attorney**

This Power of Attorney must be acknowledged before a notary public **or** witnessed by **two** disinterested individuals, unless the appointed representative is licensed to practice in New York State as an attorney-at-law, certified public accountant, or public accountant, or is a New York State resident enrolled as an agent to practice before the Internal Revenue Service.

The person signing as the above executor appeared before us and certified that he or she had the authority to execute this power of attorney.

Name of witness <i>(print and sign)</i>	Date	Name of witness <i>(print and sign)</i>	Date
Title/Relationship of witness <i>(please type or print)</i>		Title/Relationship of witness <i>(please type or print)</i>	

### Acknowledgment

State of New York  
County of \_\_\_\_\_

ss:

On this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, before me personally came, to me known to be the person described in the foregoing *Power of Attorney*; and he/she acknowledged that

he/she executed the same.

Signature of Notary Public	Date
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**Notary public: affix stamp (or other indication of notary's authority)**

**8. Declaration of representative(s)** (to be completed by each representative)

I agree to represent the above-named executor in accordance with this power of attorney.

I affirm that my representation will not violate the provisions of the Ethics in Government Act restricting appearances by former Tax Department employees. I have read a summary of these restrictions reproduced in the instructions to this form.

I am (indicate all that apply):

- 1 an attorney-at-law licensed to practice in New York State
- 2 a certified public accountant duly qualified to practice in New York State
- 3 a public accountant enrolled with the New York State Education Department
- 4 an agent enrolled to practice before the Internal Revenue Service
- 5 Other \_\_\_\_\_

Designation (insert appropriate number from above list)	Representative's preparer tax identification number (PTIN), employer identification number (EIN), or SSN	Signature	Date

## Instructions

### General instructions

**Purpose of form.** Use Form ET-14, *Estate Tax Power of Attorney*, as evidence that the individual(s) named as representative(s) have the authority to obligate, bind, or appear on your behalf before the New York State Department of Taxation and Finance's Division of Taxation (*the Department*). The individual(s) named as representative(s) may receive confidential information concerning your estate tax matters. Unless you indicate otherwise, he or she may also perform any and all acts you can perform, such as consenting to extending the time to assess tax or executing consents agreeing to a tax adjustment. However, authorizing someone to represent you by a power of attorney does not relieve you of your tax obligations. A photocopy is acceptable.

**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.

### 2. Representative information

Enter your representative's name, mailing address (including firm name if applicable), and telephone number. Also include an e-mail address and fax number, if applicable. Only individuals may be named as representatives. You may not appoint a firm to represent you.

**All representatives appointed will be deemed to be acting severally, unless Form ET-14 clearly indicates that all representatives are required to act jointly.**

### 3. Estate information

**Limitations.** This power of attorney authorizes the representative(s) you appointed to act for you without any restrictions for the estate indicated. If you intend to limit the authority, check the box. Attach a complete explanation (signed and dated), stating the specific restrictions.

### 4. Retention/revocation of prior Power(s) of Attorney

The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Tax Department for the estate covered by this form. If there is an existing power(s) of attorney that you do not want to revoke, check the box on this line and attach a signed and dated copy of the power(s) of attorney you want to remain in effect.

You may not **partially** revoke a previously filed power of attorney. If a previously filed power of attorney has more than one representative and you do not want to retain all the representatives on that previously filed power of attorney, you must indicate on the new power of attorney the representative(s) that you want to retain.

If you want to revoke an existing power of attorney and do not want to name a new representative, send a copy of the previously executed power of attorney to the Department. Write **revoke** across the copy of the power of attorney, and sign and date the form. If you do not have a copy of the power of attorney you want to revoke, send a statement to the Department office where you filed the power of attorney. The statement of revocation must indicate that the authority of the power of attorney is revoked, and must be signed and dated by the taxpayer. Also, the name and address of each recognized representative whose authority is revoked must be listed.

A representative can withdraw from representation by filing a statement with the Department. The statement must be signed and dated by the representative and must identify the name and address of the executor and estate from which the representative is withdrawing.

### 5. Notices and decisions

Only **one** representative may receive copies of statutory notices. Notices will automatically be sent to the first representative listed. However, if you want copies of notices to be sent to a different representative named in section 2, or a representative on a previously filed power of attorney, enter the name of the representative you want to receive copies of notices. If you do not want copies of notices to go to any of your representatives, write **none**.

### 6. Executor signature

Form ET-14 must be signed and dated by the executor. The Department requires the executor, or his or her representative, to attach a copy of the *Letters Testamentary* or the *Letters of Administration* as evidence of the executor's authority to execute this power of attorney.

The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate; if no executor, executrix, administrator, administratrix, 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.

### 8. Declaration of representative(s)

Your representative(s) must sign and date this declaration. The representative(s) must also insert the appropriate number designation in the box to indicate his or her profession or capacity to represent you before the Department.

### Representation for former government employees

The Ethics in Government Act bars a government employee from appearing or practicing before his or her former agency for two years after leaving public service, and prohibits for life his or her participation in any matter that he or she was directly and personally involved with while a government employee.

### Need help?



Visit our Web site at **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



**Text Telephone (TTY) Hotline**  
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082

**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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.