



# Release of Lien of Estate Tax

Real property or cooperative apartment

A completed Form ET-117 must be mailed with one of the following forms to the address shown on *that* form: Form ET-706, Form ET-90, Form ET-85, Form ET-30, Form TT-385, or Form TT-102. There is no fee for a release of lien.

Name
Address
City, state, ZIP code

◀ Type or print the name and mailing address of the person to whom this form should be returned.

Estate of	
Date of death	County of residence at time of death*

\* If the decedent was not a resident of New York State at the time of death, enter **nonresident**.

Complete this section for real property. You may list up to two parcels in the same county; use a separate Form ET-117 for each county. File the validated release of lien with the county clerk or commissioner of deeds.

The book of deeds or liber number, page number, and map number are shown on the recorded deed. The section, block, and lot numbers are shown on the property tax bills.

Book of deeds or liber number	At page number	Map number
Section number	Block number	Lot number
Property address	Street or road	City, town, or village County
Book of deeds or liber number	At page number	Map number
Section number	Block number	Lot number
Property address	Street or road	City, town, or village County

Complete this section for cooperative apartments. If you entered real property above, do not complete this section; use a separate Form ET-117. Also, you must use a separate Form ET-117 for each cooperative corporation and purchaser. Give the validated release of lien to the purchaser.

Name of cooperative corporation		
Address of cooperative apartment	Apartment number(s)	Street or road
City, town, or village	State	County ZIP code
Number of shares associated with proprietary lease for apartment(s) listed above		

Pursuant to the provisions of section 249-bb or section 982(c) of the Tax Law, the lien (if any) of the estate tax imposed by Article 10-C or Article 26 of the Tax Law is hereby released with respect to the property described above.

Date	Deputy commissioner
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**This release is not valid unless the state seal is affixed by the Tax Department to the right of the property description. Each completed description requires a separate seal.**

**Note:** The executor may be held personally liable for unpaid estate tax up to the value of the assets that were distributed before the NYS estate tax was paid in full. The surviving spouse, all beneficiaries, and any other person in possession of property included in the NY gross estate may be held personally liable for unpaid estate tax up to the value of property received from the estate (NYS Tax Law section 975).