



# Estate Tax Power of Attorney

**ET-14**  
(1/00)

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, and mailing address in the space provided*

Executor's name	Executor's SS number
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	Social Security number	County or 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    ss:  
 County of    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 (to be completed by 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)	Preparer's tax identification number (PTIN) or representative's social security number	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 estate tax. 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 or facsimile transmission (fax) is acceptable.

**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 may require the executor, or his or her representative, to provide identification and evidence of his or her 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**

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?**

**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For tax information**, call toll free 1 800 641-0004. If busy, call 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

**Fax-on-demand forms ordering system** - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch-Tone phone to order by fax. A fax code is used to identify each form.

**Internet access** - <http://www.tax.state.ny.us>  
Access our website for forms, publications, and information.

**Hotline for the hearing and speech impaired** - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**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 the information numbers listed above.

**Mailing address** - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

**Privacy notification**

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies, for research purposes to evaluate the effectiveness of certain employment and training programs.

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 the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.