

**AFFIDAVIT OF NO FEDERAL AND/OR NEW YORK STATE ESTATE TAX DUE**

STATE OF \_\_\_\_\_ )  
COUNTY OF \_\_\_\_\_ ) ss.:

\_\_\_\_\_, being duly sworn deposes and says:

1. I reside at \_\_\_\_\_.
2. I am the [check one] Executor Administrator of the Estate of \_\_\_\_\_, who died a resident of \_\_\_\_\_ County on \_\_\_\_\_. The Surrogate’s Court File Number for this Estate is \_\_\_\_\_.
3. I am fully familiar with the assets of which the decedent died seized, including the real property located at \_\_\_\_\_ (the “Premises”), which comprise the gross estate as hereinafter defined, and the said gross estate (including, wheresoever situate, all real estate, stocks and bonds, mortgages, notes and cash, insurance on decedent’s life, jointly owned property, interests in a partnership or unincorporated business and the value of the decedent’s adjusted lifetime gifts) is less than \$ \_\_\_\_\_, and said estate is (check all that apply):
  - Not subject to any Federal Estate Tax
  - Not subject to any New York State Estate Tax
4. I make this statement knowing full well that \_\_\_\_\_ is relying on the accuracy thereof for the purposes of issuing its policy of title insurance in the sale of the Premises.

Sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
Notary Public

(Notary Stamp/Seal)

Federal Estate Tax Gross Estate Exemption Threshold	
Died on or before 12/31/1976	\$ 60,000.00
Died on or before 12/31/1977	\$120,000.00
Died on or before 12/31/1978	\$134,000.00
Died on or before 12/31/1979	\$147,000.00
Died on or before 12/31/1980	\$161,000.00
Died on or before 12/31/1981	\$175,000.00
Died on or before 12/31/1982	\$275,000.00
Died on or before 12/31/1983	\$325,000.00
Died on or before 12/31/1984	\$400,000.00
Died on or before 12/31/1985	\$500,000.00
Died on or before 12/31/1997	\$600,000.00
Died on or after 1/1/1998	\$625,000.00
Died on or after 1/1/1999	\$650,000.00
Died on or after 1/1/2000	\$675,000.00
Died on or after 1/1/2002	\$1,000,000.00
Died on or after 1/1/2004	\$1,500,000.00
Died on or after 1/1/2006	\$2,000,000.00
Died on or after 1/1/2009	\$3,500,000.00
Died on or after 1/1/2010	\$5,000,000.00
Died on or after 1/1/2011	\$5,000,000.00
Died on or after 1/1/2012	\$5,120,000.00
Died on or after 1/1/2013	\$5,250,000.00
Died on or after 1/1/2014	\$5,340,000.00

NYS Estate Tax Gross Estate Exemption Threshold	
Died on or prior to 6/9/1994	\$108,333.00
Died on or after 6/10/1994	\$115,000.00
Died on or after 10/1/1998	\$300,000.00
Died on or after 2/1/2000	\$675,000.00
Died on or after 1/1/2002	\$1,000,000.00
Died on or after 4/1/2014	\$2,062,500.00
Died on or after 4/1/2015	\$3,125,000.00
Died on or after 4/1/2016	\$4,187,500.00
Died on or after 4/1/2017	\$5,250,000.00
Died on or after 4/1/2019	\$5,340,000.00