New York State
Department of
Taxation and Finance

Stipulation Reserving Domicile

(Attach a copy of the death certificate)

Surrogate's Court of the State of New York
County of _____

In the matter of the application for

☐ Ancillary Letters Testamentary

☐ Ancillary Letters of Administration

☐ Letters Testamentary (original probate for a nonresident)

☐ Letters of Administration (original administration for a nonresident)

of the Estate of _____ (deceased)

Date of death _____
(month/day/year)

Social security number _____

An application having been made to the Surrogate on behalf of the estate of decedent for **(Ancillary)** Letters Testamentary (or of Administration) in the above-entitled proceeding, and the Commissioner of Taxation and Finance not having had an opportunity to investigate the alleged nonresident status of the decedent, and the representatives of the estate having requested the Commissioner, nevertheless, to issue a Waiver of Citation in order to facilitate the granting of such application:

It is hereby stipulated and agreed by and between the undersigned:

(1) that the representatives of said estate will timely file a New York State Estate Tax Return, or such other required document, to determine the New York State estate tax (if any) for which said estate may be liable, and will pay the amount thereof as finally determined; that the issuance of **(Ancillary)** Letters Testamentary (or of Administration) so applied for shall not be an estoppel against the Commissioner of Taxation and Finance on the question of the domicile of the decedent;

(2) that the Commissioner of Taxation and Finance will issue a Waiver of Citation in the above-entitled proceeding in reliance upon the agreement set forth in paragraph (1) hereof; and

(3) that the attorneys for the petitioner shall serve upon the attorney for the Commissioner of Taxation and Finance a copy of the decree herein with Notice of Entry.

Estate

_____
Signature of petitioner's attorney (must be admitted to practice in New York State)

_____ ( )
Date *(month/day/year)* Telephone number

_____
Print name of petitioner's attorney

_____
Firm's name

_____
Mailing address *(number and street or rural route)*

_____
City State ZIP code

Commissioner of Taxation and Finance

by:

_____
Signature of attorney for Commissioner of Taxation and Finance

_____
Date *(month/day/year)*

at: (city) New York