New York State Department of Taxation and Finance Taxpayer Services Division Technical Services Bureau

TSB-M-78 (4) (Rev.).3 Estate and Gift Tax July 22, 1997

Amendment to Estate Tax
Secrecy 962(h), by
Chapter 417 of the Laws of 1980

Notice of Obsolescence

Section 962 of the Tax Law was repealed in 1990. As a result, TSB-M-78 (4) (R).1, which dealt with the secrecy provisions of section 962, does not apply to estates of individuals who died after May 25, 1990. However, this TSB-M is still applicable to estates of individuals who died before May 26, 1990.

Section 962 of the Tax Law was replaced by section 994, and this section applies to estates of individuals who died on or after May 26, 1990.