

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

TSB-M-79 (1.1)
Estate and Gift Tax

This Memorandum should be attached to TSB-M-(79)1, dated March 9, 1979.

Changes in Release of Lien Procedure

On April 1, 1980 a revised system went into effect for issuing Releases of Lien of Estate Tax on real property by the Department of Taxation and Finance.

With the exception of the counties of Genesee and Richmond, it is no longer necessary to attach the entire metes and bounds description to the release of lien form. In all other counties, the revised form will satisfy the need for proper identification and filing.

The new form will be printed with the following information in the space where the description was previously attached:

Book of deeds or Liber No. ____ at page No. ____ Map No. ____

Section No. ____ Block No. ____ Lot No.

Property address _____

In some counties it is not necessary to list all of the information. The filing system for one county may only include the book and page numbers whereas in another county the section, block and lot number is all that is necessary. As long as there is enough information to properly identify the property for recording purposes in the County Clerk's office it is acceptable to this department for issuing the Release of Lien.

It is our suggestion that the representative for the estate make inquiry at the County Clerk's office for required information before applying for the Release of Lien.