

Estate Tax Procedures: Refunds and Final Receipts

Notice of Obsolescence

Sections 249-z and 249-aa of the Tax Law were repealed in 1990. As a result TSB-M(79)2 which dealt with refunds and final receipts 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.