

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

TSB-M-81 (3.1)  
Estate and Gift Tax  
March 17, 1981

Subject: This memorandum should be attached to TSB-M-81(3)  
dated February 20, 1981

On February 19, 1981 a bill was signed into law changing the required filing date for New York State Gift Tax returns in conformity with the Federal Gift Tax Law.

The due date for any gift tax return that was previously due on February 15, is now due on or before April 15. This includes returns for all taxable gifts made during the fourth quarter of any taxable year and also those returns previously due on February 15 because taxable gifts during the previous calendar year were \$25,000 or less or first exceeded \$25,000 for the calendar year in the last quarter.

This is a permanent change and is applicable to returns for gifts made in calendar years ending on or after December 31, 1980. Any gift tax return as described above will not be subject to any penalty for late filing if filed on or before April 15. Likewise, there will be no penalty for late payment or interest due for late payment of tax if the payment is made on or before April 15.

If the taxpayer (donor) is granted an extension of time for filing a return of personal income taxes imposed under Article 22 of the Tax Law for any taxable year which is a calendar year a similar extension is deemed to be granted for gift tax returns due April 15.