



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

TSB-M-98(3)
Estate and Gift Tax
June 8, 1998

**Elimination of Fee for Obtaining
Releases of Lien for
Estate Tax**

On April 28, 1998, Governor George E. Pataki signed Chapter 56 of the Laws of 1998 into law. This Act contains a provision eliminating the \$10 fee to apply for a release of the estate tax lien required under subdivision c of section 249-bb of the Tax Law. The fee is eliminated for applications filed on or after May 13, 1998, for estates of individuals who died on or before May 25, 1990.

Chapter 577 of the Laws of 1997 eliminated the \$25 application fee applicable to estates of individuals who died after May 25, 1990, for applications received on or after September 11, 1997.

As a result of the enactment of these two laws, there is no longer a fee charged to obtain a release of the estate tax lien.