



Department of Taxation and Finance

Important

The information in this TSB-M concerning the real estate transfer tax, and the real property transfer gains tax, is out-of-date and provided only for historical purposes.

For current information concerning the real estate transfer tax, see [Real estate transfer tax](#).

The real property transfer gains tax was repealed for transfers of real property that occur on or after June 15, 1996. For additional information, see [TSB-M-96\(4\)R](#).

The TSB-M begins on page 2 below.

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

TSB-M-93 (5.1) R
Real property Transfer
Gains Tax
Real Estate Transfer Tax
Mortgage Recording Tax
April 7, 1995

Real Property Transfer Gains Tax, Real
Estate Transfer Tax and Mortgage Recording
Tax Telephone Numbers and Addresses

Notice of Obsolescence

TSB-M-93 (5) R, issued October 12, 1993, is obsolete and should no longer be relied upon. See TSB-M-94 (1) R for the telephone numbers and mailing addresses that should be used by taxpayers when contacting the Tax Department concerning the real property transfer gains tax, the real estate transfer tax or the mortgage recording tax.