



Department of Taxation and Finance

Important

The information concerning the Estate Tax in this TSB-M is no longer current and is provided only for historical purposes.

For the most up-to-date information, see [Estate tax](#).

The TSB-M begins on page 2 below.

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

TSB-M-79 (1.2)
Estate and Gift Tax
May 27, 1981

This memorandum should be attached to TSB-M(79)1 and TSB-M-(79)1.1 dated March 9, 1979.

Fee Increase for Applying for Release of Lien

Effective June 1, 1981, section 249-bb of the Tax Law was amended to increase the fee to apply for a release of lien of Estate Tax from \$5.00 to \$10.00. All release of lien applications received in any office of the Department of Taxation and Finance on or after June 1, 1981 will be subject to the increased fee regardless of the date of death of the decedent.

If a release of lien is requested for property that is located in more than one county, a separate check for \$10.00 is required for each county in which the properties are located.