

Requirements and General Information for Release of
Lien of Estate Tax on Real Property of Decedents.
Section 249-bb of the Tax Law.

Notice of Obsolescence

Section 249-bb of the Tax Law, which dealt with estate tax liens, was repealed in 1990. Section 249-bb of the Tax Law was superseded by section 982, which applies to estates of individuals who died after May 25, 1990. As a result, TSB-M's (79)1, (79)1.1, and (79)1.2 which dealt with certain provisions of section 249-bb, do not apply to estates of individuals who died after May 25, 1990.

However, section 249-bb remains in effect with respect to estates of individuals who died on or before May 25, 1990. The procedures to be followed for the release of the Estate Tax lien on property of a decedent who died on or before such date is set forth in such TSB-Ms.