

Interest Allowed and Paid on Overpayments of Estate Tax

Notice of Obsolescence

Sections 249-z and 962(k) of the Tax Law were repealed in 1990. As a result TSB-M-79(2.1) which dealt with interest allowed and paid on overpayments of estate tax, does not apply to estates of individuals who died after May 25, 1990. However, this TSB-M is still applicable to estates of individuals who died before May 26, 1990.