

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

TSB-M-86 (6.1)R  
Mortgage Recording Taxes  
September 8, 1995

Credit Line Mortgage

Notice of Obsolescence

Tax Law changes in 1993 revised Article 11. Because of those changes, TSB-M-86-(6)M, issued June 23, 1986, is obsolete and should no longer be relied upon.

TSB-M-95(4)-R has been issued to replace the obsolete memorandum and contains information about the effects of the 1993 changes.