

**Changes to the Procedure for Filing Form IT-2663, *Application for Certification for Recording of Deed and Nonresident Estimated Personal Income Tax Payment Voucher***

This memorandum should be used in conjunction with TSB-M-03(2)R, 03(4)I, *Important Notice - Estimated Personal Income Tax on the Sale or Transfer of Real Property by Nonresidents*. Except for the procedural changes described below, all of the information contained in TSB-M-03(2)R, 03(4)I remains valid.

Chapter 686 of the Laws of 2003 amended section 663 of the Tax Law relating to the estimated personal income tax requirements on the sale or transfer of real property within New York State by nonresident individuals, estates, and trusts. The amendment changes the **procedure** by which a nonresident files Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form* (formerly *Application for Certification for Recording of Deed and Nonresident Estimated Income Tax Payment Voucher*), and makes payment of estimated income tax due, if any, on the sale or transfer of real property located in New York State.

Under the prior procedure, Form IT-2663 was filed directly with the Tax Department along with payment of any estimated personal income tax due prior to the recording of the deed. Upon receipt of Form IT-2663 and the estimated personal income tax due, the Tax Department would return to the nonresident transferor/seller a stamped certification indicating that the filing requirements of Tax Law section 663 had been met. This stamped certification was submitted to the recording officer at the time the deed was presented to be recorded.

Effective immediately, nonresident individuals, estates, and trusts will now be required to file Form IT-2663 with the recording officer and pay any estimated personal income tax due at the time the deed is presented to be recorded. A separate check made out to *NYS Income Tax* for full payment of the estimated personal income tax due, if any, must be provided. However, if a nonresident has filed a 2003 Form IT-2663 using the prior procedure, and the Department issues a stamped certification for 2003, then the recording officer will accept that stamped certification at the time the deed is presented for recording. The nonresident transferor/seller will not be required to complete another 2003 Form IT-2663 at the time the deed is presented to be recorded. The acceptance of the 2003 stamped certification will apply only to those sales with a date of conveyance on or before December 31, 2003.

TSB-M-03(2.1)R  
Real Estate Transfer Tax  
TSB-M-03(4.1)I  
Income Tax  
November 4, 2003

The 2003 Form IT-2663, instructions for Form IT-2663, Form TP-584 (7/03), *Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certification of Exemption from the Payment of Estimated Personal Income Tax*, and instructions for Form TP-584 have been revised to reflect the new title of Form IT-2663 and the new filing procedure.

You may obtain copies of the revised 2003 Form IT-2663, instructions for Form IT-2663, Form TP-584 (10/03), and instructions for Form TP-584 (10/03) from the Tax Department's Web site ([www.nystax.gov](http://www.nystax.gov)), or by calling 1 800 462-8100. If you have questions when completing Form IT-2663 or Form TP-584, Schedule D, telephone assistance is available at 1 800 225-5829 and from outside the U.S. and Canada at (518) 485-6800.

**Note:** If you have already completed and/or obtained signatures on the previous version of Form TP-584 and IT-2663 for a particular transaction, but have not submitted the forms to the recording officer or the Tax Department, you do not have to complete all new forms. However, in this case do not send Form IT-2663 to the Tax Department. Instead, submit Form IT-2663 to the recording officer, along with a separate check made out to *NYS Income Tax* for full payment of estimated personal income tax due, if any, at the time the deed is presented to be recorded.