



Department of Taxation and Finance

Important

The information in this TSB-M concerning the real estate transfer tax, and the real property transfer gains tax, is out-of-date and provided only for historical purposes.

For current information concerning the real estate transfer tax, see [Real estate transfer tax](#).

The real property transfer gains tax was repealed for transfers of real property that occur on or after June 15, 1996. For additional information, see [TSB-M-96\(4\)R](#).

The TSB-M begins on page 2 below.

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

TSB-M-91(3.1)-R
Real Estate Transfer Tax
Real Property Transfer
Gains Tax
January 8, 1996

TP-584 Filing Requirements

Notice of Obsolescence

TSB-M-91-(3)-R, issued August 14, 1991, is obsolete and should no longer be relied upon. It is obsolete because of Tax Law changes enacted in 1992 and 1995 affecting filing requirements.

For an explanation of when Form TP-584, "New York State Combined Gains Tax Affidavit, Real Estate Transfer Tax Return, Credit Line Mortgage Certificate", must be filed when presenting an instrument to a county clerk or city register for recording, see TSB-M-95(8)-R.