



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The information in this TSB-M concerning the real estate transfer tax, and the real property transfer gains tax, is out-of-date and provided only for historical purposes.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The real property transfer gains tax was repealed for transfers of real property that occur on or after June 15, 1996.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-93 (5) R
Real Property Transfer
Gains Tax
Real Estate Transfer Tax
Mortgage Recording Tax
October 12, 1993

Real Property Transfer Gains Tax, Real
Estate Transfer Tax and Mortgage Recording
Tax Telephone Numbers and Addresses

This memorandum supersedes TSB-M-89(5)-R dated August 16, 1989, which should be destroyed.

Effective immediately, the following telephone numbers and mailing addresses should be used by taxpayers when contacting the Tax Department concerning the Real Property Transfer Gains Tax, the Real Estate Transfer Tax or the Mortgage Recording Tax.

Telephone Inquiries

	<u>Number</u>
For forms and publications call toll free within New York State	1 800 462-8100
For areas outside New York State call	(518) 438-1073
For general information call toll free within New York State	1 800 CALL TAX (1 800 225-5829)
For areas outside New York State call	(518) 438-8581
If you have technical questions call	(518) 457-0556
For the status of pretransfer audit filings call	(518) 489-2924

Mailing Addresses

Questionnaires, Returns and Refund Claims

United States Postal Service

NYS Tax Department
TTTB- Specify Tax (e.g. gains,
transfer or mortgage tax)
P O Box 5045
Albany, NY 12205-5045

Courier Service

NYS Tax Department
TTTB- Specify Tax (e.g. gains,
transfer or mortgage tax)
West Mall Office Plaza
855 Central Avenue - 2nd Fl.
Albany, NY 12226-1579

TSB-M-93 (5) R
Real Property Transfer
Gains Tax
Real Estate Transfer Tax
Mortgage Recording Tax
October 12, 1993

Correspondence on Technical Issues

NYS Tax Department
Technical Services Bureau
Building 9, Room 104
W A Harriman Campus
Albany, NY 12227

TSB-M-93 (5) R
Real Property Transfer
Gains Tax
Real Estate Transfer Tax
Mortgage Recording Tax
October 12, 1993

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

TSB-M-93 (5.1)-R
Real Property Transfer
Gains Tax
Real Estate Transfer Tax
Mortgage Recording Tax

April 7, 1995

Real Property Transfer Gains Tax. Real
Estate Transfer Tax and Mortgage Recordina
Tax Telephone Numbers and Addresses

Notice of Obsolescence

TSB-M-93(5)-R, issued October 12, 1993, is obsolete and should no longer be relied upon. See TSB-M-94(1)-R for the telephone numbers and mailing addresses that should be used by taxpayers when contacting the Tax Department concerning the real property transfer gains tax, the real estate transfer tax or the mortgage recording tax.