



## 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The information in this TSB-M concerning the real estate transfer tax, and the real property transfer gains tax, is out-of-date and provided only for historical purposes.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The real property transfer gains tax was repealed for transfers of real property that occur on or after June 15, 1996.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-94 (1)-R  
Real Property Transfer  
Gains Tax  
Real Estate Transfer Tax  
Mortgage Recording Tax  
March 8, 1994

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

This memorandum supersedes TSB-M-93(5)-R dated October 12, 1993 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
From areas outside New York State, call	(518) 438-1073
For general information on the gains tax or real estate transfer tax, or for the status of pre-transfer audit filings, call toll free within New York State	1 800 CALL TAX (1 800 225-5829)
From areas outside New York State, call	(518) 438-8581
For general information on the mortgage recording tax, call	(518) 457-0556

**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 12206-1579

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Correspondence on Technical Issues

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