

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

TSB-M-95 (6.1)R
Real Estate Transfer Tax
Real Property Transfer Gains Tax
February 14, 1997

Filing Procedures For Real
Estate Transfer Tax and Real Property
Transfer Gains Tax

Notice of Obsolescence

The real property transfer gains tax (the gains tax) was repealed on July 13, 1996. The repeal applies to transfers of real property that occur on or after June 15, 1996. Accordingly, Form TP-584, *Combined Real Property Transfer Gains Tax Affidavit, Real Estate Transfer Tax Return, Credit Line Mortgage Certificate*, was renamed *Combined Real Estate Transfer Tax Return and Credit Line Mortgage Certificate* and revised to delete the Gains Tax Affidavit section of the prior form.

In addition, Form TP-584.2, *Combined Real Property Transfer Gains Tax Affidavit, Real Estate Transfer Tax Return for Public Utilities and Governmental Agencies*, was renamed *Real Estate Transfer Tax Return for Public Utility Companies' and Governmental Agencies' Easements and Licenses*, and also revised to delete any reference to the gains tax.

For more information on the repeal of the gains tax, see TSB-M-96(3)-R and TSB-M-96(4)-R.