

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

TSB-M-95 (8.1)R  
Real Estate Transfer Tax  
Real Property Transfer Gains Tax  
February 14, 1997

**TP-584 Filing Requirements**

**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The real property transfer gains tax (the gains tax) was repealed on July 13, 1996.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 Accordingly, TSB-M-95(8)-R, issued January 8, 1996, is obsolete and should no longer be relied on for transfers that occur on or after June 15, 1996.

For an explanation of when Form TP-584, *New York State Combined Real Estate Transfer Tax Return and Credit Line Mortgage Certificate*, must be filed when presenting an instrument to a county clerk or city register for recording, see TSB-M-97(1)-R.

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