



Department of Taxation and Finance

Important

The real property transfer gains tax was repealed for transfers of real property that occur on or after June 15, 1996.

The information in this TSB-M is out-of-date and is provided only for historical purposes.

For additional information concerning the repeal of the tax, 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-95 (2)R
Real Property Transfer
Gains Tax
August 10, 1995

Gains Tax Filing Procedures for Transfers
Pursuant to cooperative and Condominium Plans

The standards established by the Tax Department for estimating the consideration to be received on all cooperative and condominium plans (i.e., the safe harbor estimates) which became effective August 1, 1986, were revised for all initial and update submissions made or required to be made on or after June 1, 1994. See TSB-M-94(2)-R, *Safe Harbor Estimates for Transfers Pursuant to Cooperative and Condominium Plans*, issued April 7, 1994.

All initial gains tax submissions for cooperative and condominium plans made on or after August 1, 1986, must be made using the following forms and instructions:

Form DTF-700	Schedule of Original Purchase Price
Form DTF-700-I	Instructions for Form DTF-700
Form DTF-701	Questionnaire for Cooperatives and Condominiums
Form DTF-701-I	Instructions for Forms DTF-701 and 702
Form DTF-702	Unit Submission Questionnaire
Form DTF-704	Schedule of Units Sold for Cooperatives and Condominiums

If you need copies of these forms or instructions, you may obtain them by writing:

NYS Tax Department
Taxpayer Assistance Bureau
Forms Control Section
W A Harriman Campus
Albany NY 12227

You may also order them by calling 1 800 462-8100.