



# Department of Taxation and Finance

## Important

The information concerning the Estate Tax in this TSB-M is no longer current and is provided only for historical purposes.

For the most up-to-date information, see [Estate tax](#).

The TSB-M begins on page 2 below.

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

TSB-M-79 (1.1)  
Estate and Gift Tax

This Memorandum should be attached to TSB-M-(79)1, dated March 9, 1979.

**Changes in Release of Lien Procedure**

On April 1, 1980 a revised system went into effect for issuing Releases of Lien of Estate Tax on real property by the Department of Taxation and Finance.

With the exception of the counties of Genesee and Richmond, it is no longer necessary to attach the entire metes and bounds description to the release of lien form. In all other counties, the revised form will satisfy the need for proper identification and filing.

The new form will be printed with the following information in the space where the description was previously attached:

Book of deeds or Liber No. \_\_\_\_ at page No. \_\_\_\_ Map No. \_\_\_\_

Section No. \_\_\_\_ Block No. \_\_\_\_ Lot No.

Property address \_\_\_\_\_

In some counties it is not necessary to list all of the information. The filing system for one county may only include the book and page numbers whereas in another county the section, block and lot number is all that is necessary. As long as there is enough information to properly identify the property for recording purposes in the County Clerk's office it is acceptable to this department for issuing the Release of Lien.

It is our suggestion that the representative for the estate make inquiry at the County Clerk's office for required information before applying for the Release of Lien.