

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

TSB-M-85 (3)
Estate & Gift Tax
December 27, 1985

Subject: Amendment of Estate Tax Law
in relation to payments
of Estate Tax, Articles 10-C & 26

NOTE: This memorandum replaces TSB-M-85(2) dated December 27, 1985.

Chapter 544 of the Laws of 1985 has amended paragraph (a) of subdivision 1 of section 249-z of the New York Estate Tax Law. The amended law requires that all payments of estate tax be made directly to the State Tax Commission. This amendment took effect on October 1, 1985.

Prior estate tax law required payments from estates in 44 New York State counties to be made to the county treasurer. Payments of estate tax made on or after October 1, 1985, for estates in all counties, should now be sent to the New York State Department of Taxation and Finance, Estate Tax Accounts, Rm. 302, Bldg. 8, W. A. Harriman Campus, Albany, New York 12227. However, payments that accompany form TT-102, Resident Affidavit, should continue to be sent to the Estate Tax Audit Division, W. A. Harriman Campus, Albany, N.Y. 12227.

In addition, chapter 544 repealed sections 249-ff and 249-ii of the Tax Law, which pertained to fees of the county treasurer and reports of the county treasurer, respectively. However, for purposes of section 249-ff, refunds of estate tax made after the effective date of this bill, on initial overpayments made to a county treasurer before the effective date, will not reduce the fee previously allowed to the county treasurer. Section 249-ii remains in effect with respect to the reporting and payment requirements imposed upon County Treasurers for all payments of tax made to them, or taxes recovered by execution of levy, before October 1, 1985.

Various other provisions of the Tax Law were amended to reflect the fact that payments would no longer be made to the county treasurer.

The change in the law was made to simplify the administration of the estate tax by expediting the State Tax Commission's receipt of estate tax payments.