

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

TSB-M-89(1)
Estate & Gift Taxes
January 15, 1989

Subject: Chapter 610, Laws of 1988 enacted September 1, 1988 and effective October 1, 1988, amended section 249-cc of Article 10-C as incorporated in Article 26 of the Tax Law.

Added is a new second paragraph permitting limited access to the safe deposit box of a decedent by a joint lessee of the box or a deputy authorized by the decedent to have access to the safe deposit box. Access is limited for the purpose of examining and making copies of any papers expressing the intent of the deceased for the disposal of his or her remains, a deed to a cemetery plot, or proof of membership in a burial society, and must be done in the presence of an officer of the bank. The added section is reproduced below for your reference.

Section 249-cc Notwithstanding any of the provisions of this section or section two thousand three of the surrogate's court procedure act, a safe deposit company, trust company, bank, corporation, firm or other person, having in its possession, or under its control one or more safe deposit boxes shall permit an individual or individuals each of whom being a joint lessee with the decedent of said safe deposit box or boxes, or a deputy authorized by the decedent to have access to said safe deposit box or boxes, to examine and make copies of, in the presence of an officer of the company, bank, corporation or firm, any paper or papers found in said safe deposit box or boxes bearing upon the desire of the deceased as to the disposal of his remains, or deed to a cemetery plot, or proof of membership in a burial society.