

### **Effective Date of 2004 Mortgage Recording Tax Amendments Extended**

Governor George E. Pataki recently signed legislation to extend the effective date of Part Q of Chapter 60 of the Laws of 2004. As detailed in TSB-M-04 (9)R, *2004 Amendments to the Tax on Mortgages*, Part Q amended sections 250 and 255 of Article 11 of the Tax Law, Tax on Mortgages, in relation to wraparound mortgages and certain supplemental mortgages, recorded in the city of New York. These amendments originally became effective for such mortgages presented for recording on or after November 18, 2004. As a result of this extension, the amendments are now effective for such mortgages presented for recording on or after January 17, 2005.

To the extent mortgage recording taxes have been paid under the amended provisions for mortgages recorded on or after November 18, 2004 and before January 17, 2005, a taxpayer may claim a refund by filing Form MT-15.1, *Mortgage Recording Tax Claim for Refund*. Form MT-15.1 must be filed with the Tax Department within two years of the date the erroneous payment of taxes was received by the recording officer. To obtain Form MT-15.1, download a copy from our Web site at [www.nystax.gov](http://www.nystax.gov). The form is also available by fax at 1 800 748-FORM (3676), or you can call 1 800 462-8100 to receive a copy by mail.