

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

TSB-M-91 (1.1) R
Mortgage Recording Taxes
July 1, 1996

Notice of Obsolescence

TSB-M-91(1)R, issued March 18, 1991, is obsolete and should no longer be relied upon. That memorandum was issued to address some general questions regarding the tax on mortgages (mortgage recording taxes), Article 11 of the Tax Law.

Some of the answers in that memorandum have become outdated as a result of tax regulations that became effective December 7, 1994. The answers have been revised and are now included in TSB-M-96(2)-R, *General Questions and Answers on the Mortgage Recording Taxes*. That memorandum also includes information on the imposition of the Yonkers mortgage recording tax and the Broome County mortgage recording tax.