

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

TSB-M-89 (5.1)R  
Real Property  
Transfer Gains Tax  
Real Estate  
Transfer Tax  
April 7, 1995

Real Property Transfer Gains Tax and Real  
Estate Transfer Tax Telephone Numbers and Addresses

Notice of Obsolescence

TSB-M-89(5)-R, issued August 16, 1989, is obsolete and should no longer be relied upon. See TSB-M-94(1)-R for the telephone numbers and mailing addresses that should be used by taxpayers when contacting the Tax Department concerning the real property transfer gains tax, the real estate transfer tax or the mortgage recording tax.