



# Department of Taxation and Finance

## Important

The information in this TSB-M concerning the real estate transfer tax, and the real property transfer gains tax, is out-of-date and provided only for historical purposes.

For current information concerning the real estate transfer tax, see [Real estate transfer tax](#).

The real property transfer gains tax was repealed for transfers of real property that occur on or after June 15, 1996. For additional information, see [TSB-M-96\(4\)R](#).

The TSB-M begins on page 2 below.

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

TSB-M-89 (5)R  
Real Property  
Transfer Gains Tax  
Real Estate  
Transfer Tax  
August 16, 1989

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

Effective immediately, the following telephone numbers and mailing addresses should be used by taxpayers when making contact with the Tax Department concerning the Real Property Transfer Gains Tax or the Real Estate Transfer Tax.

Phone Inquiries

| <u>Gains Tax and Transfer Tax</u>   | <u>Number</u>                               |
|---|---|
| Forms and publications  |   |
| Within New York State   | (toll free) 1 800 462-8100                  |
| Outside New York State  | (518) 438-1073                              |
| General information/technical questions   |   |
| Within New York State   | (toll free) 1 800 CALL TAX (1 800 225-5829) |
| Outside New York State  | (518) 438-8581                              |
| <u>Gains Tax Only</u>   |   |
| Status of returns, refunds<br>and correspondence submitted<br>to the audit division | (518) 453-2055                              |
| <u>Transfer Tax Only</u>  |   |
| Status of returns, refunds<br>and correspondence submitted<br>to the audit division | (518) 453-2083                              |

Mail Inquiries

| <u>Gains Tax Only</u>        | <u>Address</u>   |
|------------------------------|--|
| United States Postal Service | NYS Tax Department<br>Transaction and Transfer Tax Bureau<br>Real Property Transfer Gains Tax Unit<br>W. A. Harriman Campus, Building 9<br>Albany, NY 12227  |
| Overnight courier service    | NYS Tax Department<br>Transaction and Transfer Tax Bureau<br>Real Property Transfer Gains Tax Unit<br>Carnevales<br>75 Watervliet Avenue<br>Albany, NY 12206 |
| <u>Transfer Tax Only</u>     |  |
| United States Postal Service |  |

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and overnight courier service

NYS Tax Department  
Transaction and Transfer Tax Bureau  
Real Estate Transfer Tax Unit  
W. A. Harriman Campus, Building 9  
Albany, NY 12227

Gains Tax and Transfer Tax  
Correspondence on technical  
questions

NYS Tax Department  
Technical Services Bureau  
W. A. Harriman Campus, Building 9  
Albany, NY 12227

These telephone numbers and current mailing addresses are meant to provide taxpayers with information that will assist them in complying with the Tax Law.