

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

TSB-M-86 (2.1)R
Real Property
Transfer Gains Tax
August 10, 1995

New Gains Tax Filing Procedures For Transfers
Pursuant to Cooperative and Condominium Plans

Notice of Obsolescence

TSB-M-86-(2)-R, issued April 1, 1986, is obsolete and should no longer be relied upon.

TSB-M-86-(2)-R provided a brief summary of the filing procedures that were effective for transfers pursuant to cooperative and condominium plans if the initial submission was made on or after August 1, 1986. See TSB-M-95(2) for a more up-to-date list of forms required to be filed.

The safe harbor estimates for calculating the anticipated consideration for unsold shares or units that were established in 1986 were revised for all initial and update submissions made or required to be made on or after June 1, 1994. For more up-to-date information, see TSB-M-94(2)-R, *Safe Harbor Estimates for Transfers Pursuant to Cooperative and Condominium Plans*, issued April 7, 1994.