

Instructions

Who must file this form

Any person(s) claiming a refund of the real estate transfer tax paid pursuant to Tax Law Article 31 must file this form within two years from the date of payment.

Person to contact

Please note that any person named as the *person to contact* on this form may be contacted for purposes of obtaining additional information. However, naming a contact person does not constitute granting power of attorney, and we will not disclose information to that person solely because they have been listed as a contact. If you wish a representative to have such authority, you must complete and submit Form POA-1, *Power of Attorney*.

Person primarily liable for tax

Real estate transfer tax (Form TP-584, Part 1, line 6)

The person primarily liable for the payment of the basic tax is the grantor. If the grantor fails to pay or is exempt, the liability shifts to the grantee.

Additional tax (Form TP-584, Part 2, line 3)

The person primarily liable for the payment of the additional tax is the grantee. If the grantee fails to pay is exempt, the liability shifts to the grantor.

Refund assignment

When a refund is to be paid to someone other than the person primarily liable for the payment of the tax, you must submit an acknowledged assignment or an affidavit executed by the person primarily liable that clearly:

- states the purpose for assigning the refund,
- describes the subject matter of the assignment with such particularity as to render it capable of identification, **and**
- states the unconditional intent of the person primarily liable to assign the refund.

Where to file

Mail your claim to: **NYS TAX DEPARTMENT
TDAB - REAL ESTATE TRANSFER TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227-2996**

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of Social Security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Visit our website at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Mortgage and Transfer Tax Information Center: 518-457-8637

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD equipment users Dial 7-1-1 for the New York Relay Service

For office use only

Audit report		Approval
Amount allowed \$		Approved for payment \$
Interest amount \$	Interest start date	Signature
Total refund \$		Title
Examiner	Date	Date