



# Instructions

## Who must file this form

Any person(s) claiming a refund of the real estate transfer tax paid pursuant to Article 31 of the Tax Law 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.

## Person primarily liable for tax

### Real estate transfer tax (Form TP-584, Part I, 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 II, line 3)

The person primarily liable for the payment of the additional tax is the grantee. If the grantee 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:

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

## Where to file

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

## Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax, or to file a refund claim. However, if, at a later date, you need to establish the date you filed your return or claim, 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 ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return 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 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.

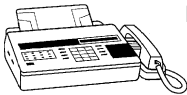
Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

## Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.  
To order forms and publications: 1 800 462-8100

**Mortgage recording tax (MRT) and real estate transfer tax (RETT) information:** 1 888 698-2914  
From areas outside the U.S. and outside Canada: (518) 485-6800



### Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

*For office use only*

| Audit report        |          | Approval             | Audit and Control |
|---------------------|----------|----------------------|-------------------|
| Amount allowed      |          | Approved for payment |                   |
| Interest start date | Interest | Signature            |                   |
| Total refund        |          | Title                |                   |
| Examiner            | Date     | Date                 |                   |