



# Real Estate Transfer Tax Claim for Refund

Name of claimant		Name of representative or person to contact	Telephone number ( )
Social security number	Employer identification number	Firm name, if applicable	
Address of claimant		Address of person to contact	
City, village or post office	State	ZIP code	City, village or post office State ZIP code

**Location of property conveyed** (list each lot separately; attach additional sheets if necessary)

Address	County
Address	County

Date of transfer (mm/dd/yyyy)			
<b>Refund assignment:</b> If the refund is to be paid to someone other than the person primarily liable for the tax, mark an <b>X</b> in this box and see instructions on back ..... <input type="checkbox"/>	1 Amount of tax paid by claimant/assignor .....	1.	
	2 Amount of tax due .....	2.	
	3 Refund requested (subtract line 2 from line 1) .....	3.	

**Explanation:** Give a full explanation below, including all facts on which your claim is based. Attach additional pages if necessary, and submit a copy of all documentation necessary to substantiate your claim. In addition, if the Form TP-584, *Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certification of Exemption from the Payment of Estimated Personal Income Tax*, was filed with a recording officer rather than directly with the Tax Department, submit a copy of the receipt provided by the recording officer at the time of payment.

**Certification:** I, \_\_\_\_\_, the claimant named above, or partner, officer, or other authorized representative of the claimant, certify that the information contained in this claim is true and correct to the best of my knowledge, that no prior claim for a refund of the whole or any part of the amount on line 3 has been filed, and that no part has previously been refunded to the claimant or any assignee, except as specified herein.

Signature	Title or relationship to claimant	Date
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# 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 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:

- 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**

## 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 Web site at **[www.tax.ny.gov](http://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) Hotline** (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



**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, call the information center.

*For office use only*

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