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**Date:** April 13, 2009  
**To:** All Clients and Friends  
**From:** Cliff Bernstein  
**Re:** Revised IT-2663 and IT-2664

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**NEW YORK  
RECENT LEGISLATION OF INTEREST FOR REAL ESTATE LAWYERS**

**Revised IT-2663 and IT-2664**

The 2009 versions of New York State Department of Taxation and Finance's Non-Resident Real Property Estimated Income Tax Payment Form ("IT-2663") and "Non-Resident Cooperative Unit Estimated Income Tax Payment Form" (IT-2664") have been revised to reflect the recent change in the applicable personal income tax rate on the sale or transfer of real property in New York from 6.85% to 8.97%. The prior versions of these forms for 2009 are not to be used as doing so would incorrectly calculate the tax.

A box in the upper right corner of the forms identifies the version to be used by reference to "(4/09)". The previously issued Instructions for 2009 have not been changed. Click here for the [IT-2663 Instructions](#), [revised IT-2663](#), [IT-2664 Instructions](#), and [revised IT-2664](#).

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