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TAKE JUDICIAL NOTICE

Form IT-2664, Nonresident Cooperative Unit Estimated Income Tax Payment Form

November 2, 2004

Effective for sales or transfers of shares of stock in a cooperative housing corporation that occur on or after November 18, 2004, nonresident individuals, estates and trusts who are transferors or sellers must file Form IT-2664, Nonresident Cooperative Unit Estimated Income Tax Payment Form, together with Form TP-584, and pay the estimated income tax due on the gain, if any, to the Tax Department within 15 days of the delivery of the instrument effecting the sale or transfer, unless the transferor is exempt from payment.

A copy of this form can be found on the Department of Taxations website at <http://www.tax.state.ny.us/forms/> and will also be available on our website shortly.

If you have any questions regarding this bulletin please feel free to contact our office.