For conveyances of real property, or interest therein, located in New York City, you must use Form TP-584-NYC.



Department of Taxation and Finance

Schedule B, Part 2 \$

# Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certification of Exemption from the Payment of Estimated Personal Income Tax

		P-584, before completing this	s form. Print or type.				
Schedule A – Inform					T =		
Grantor/Transferor	Name (if individual, last,	first, middle initial) ( mark an <b>X</b> i	f more than one grantor)		Social	Security number (SSN)	
☐ Individual					0011		
☐ Corporation	Mailing address				SSN		
☐ Partnership					<u></u>		
☐ Estate/Trust	City	State		ZIP code	Employer Identification Number (EIN		
☐ Single member LLC							
☐ Multi-member LLC	Single member's nam	ie if grantor is a single member l	LLC (see instructions)		Single	member EIN or SSN	
Other							
Grantee/Transferee	Name (if individual, last,	first, middle initial) ( mark an <b>X</b> i	f more than one grantee)		SSN		
☐ Individual	NA 111				0011		
Corporation	Mailing address				SSN		
Partnership	O'th	01-1-		71D I -	FINI		
☐ Estate/Trust	City	State		ZIP code	EIN		
Single member LLC	Oin als assessed and a second		1104 14 11 1				
Multi-member LLC	Single member's nam	ne if grantee is a single member	LLC (see instructions)		Sirigle	member EIN or SSN	
Other	-f	- d					
Location and description		Street address		City town or ville	200	County	
Tax map designation – Section, block & lot	SWIS code (six digits)	Street address		City, town, or villa	age	County	
(include dots and dashes)							
Type of property convey	ed (mark an <b>Y</b> in annli	icable box)					
	, , , , , , , , , , , , , , , , , , , ,		Detection				
1 One- to three-fami	•	Apartment building	Date of conveyan		_	e of real property	
2 Residential cooper		Office building			-	which is residential	
3 Residential condo		Four-family dwelling	month day	year real		ty% ee instructions)	
4  Vacant land	9 trial	U Other			(36	ee mstructions)	
5 Commercial/indus	ırıaı						
Condition of conveyance	1	f.  Conveyance which co	oneiete of a	I. ☐ Option assigi	amont (	or currender	
(mark an <b>X</b> in all that apply)		mere change of ident	tity or form of	i. 🔲 Option assigi	iment (	or surremaer	
a Convoyance of for	intorost	ownership or organization (attach m. 🗀 Leasehold a		n. 🗌 Leasehold as	ssignment or surrender		
a. Conveyance of fee interest Form TP-584.1, Schedule F)							
b.   Acquisition of a cont	rolling interest (state	g □ Conveyance for which	nveyance for which credit for tax		n. ☐ Leasehold grant		
	·	proviously poid will be alsimed /s#ssb		o.  Conveyance of an easement			
	,	Form TP-584.1, Schedu	Form TP-584.1, Schedule G)		o Conveyance of all easement		
c. Transfer of a contr		h.  Conveyance of coopera	ative anartment(s)	o.   Conveyance	for whi	ch exemption	
percentage transfe	erred %)	Ti.   Gottveyance of coopera	i Conveyance of cooperative apartment(s)		from transfer tax claimed (complete Schedule B, Part 3)		
d ☐ Conveyance to co	onerative housing	i. Syndication		Scriedule B,	Part 3)		
d. Conveyance to cooperative housing corporation		i. 🗀 Cyriaication	C	q.   Conveyance of property partly within			
		j.   Conveyance of air rig	ihts or	and partly ou	itside tr	ne state	
foreclosure or enforcement of security				r.   Conveyance pursuant to divorce or separat		t to divorce or separation	
					parodant to divorce or copulation		
oo janaan i onn	11, 200daio L)			s. Other (describ	pe)	_	
For recording officer's use	Amount received	1	Date received		Transac	tion number	
	Schedule B, Par	t 1 \$					

S	chedule B – Real estate transfer tax return (Tax Law Article 31)				
Pa	art 1 – Computation of tax due				
•	1 Enter amount of consideration for the conveyance (if you are claiming a total exemption from tax, mark an <b>X</b> in the				
	Exemption claimed box, enter consideration and proceed to Part 3)	1.			
2	2 Continuing lien deduction (see instructions if property is taken subject to mortgage or lien)				
(	3 Taxable consideration (subtract line 2 from line 1)				
4	4 Tax: \$2 for each \$500, or fractional part thereof, of consideration on line 3	4.			
į	5 Amount of credit claimed for tax previously paid (see instructions and attach Form TP-584.1, Schedule G)	5.			
(	Total tax due* (subtract line 5 from line 4)	6.		$\Box$	
Pa	art 2 – Computation of additional tax due on the conveyance of residential real property for \$1 million or more				
	1 Enter amount of consideration for conveyance (from Part 1, line 1)	1.			
	2 Taxable consideration (multiply line 1 by the percentage of the premises which is residential real property, as shown in Schedule A)			$\dashv$	
	3 Total additional transfer tax due* (multiply line 2 by 1% (.01))				
	art 3 – Explanation of exemption claimed on Part 1, line 1 <i>(mark an <b>X</b> in all boxes that apply)</i> ne conveyance of real property is exempt from the real estate transfer tax for the following reason:				
	Conveyance is to the United Nations, the United States of America, New York State, or any of their instrumental	ities, ac	gencies,		
	or political subdivisions (or any public corporation, including a public corporation created pursuant to agreement with another state or Canada)	or com	npact	а	
b.	Conveyance is to secure a debt or other obligation		t	Э	
c.	Conveyance is without additional consideration to confirm, correct, modify, or supplement a prior conveyance			С	
d.	Conveyance of real property is without consideration and not in connection with a sale, including conveyances of realty as bona fide gifts	-	-	b	
e.	Conveyance is given in connection with a tax sale		6	9	
f.	Conveyance is a mere change of identity or form of ownership or organization where there is no change in bene ownership. (This exemption cannot be claimed for a conveyance to a cooperative housing corporation of real procomprising the cooperative dwelling or dwellings.) Attach Form TP-584.1, Schedule F	operty		f	
g.	Conveyance consists of deed of partition		(	3	
h.	Conveyance is given pursuant to the federal Bankruptcy Act		I	1	
i.	Conveyance consists of the execution of a contract to sell real property, without the use or occupancy of such p the granting of an option to purchase real property, without the use or occupancy of such property			i	
j.	Conveyance of an option or contract to purchase real property with the use or occupancy of such property wher consideration is less than \$200,000 and such property was used solely by the grantor as the grantor's personal and consists of a one-, two-, or three-family house, an individual residential condominium unit, or the sale of sto in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold covering individual residential cooperative apartment.	resider ck an		j	
k.	Conveyance is not a conveyance within the meaning of Tax Law, Article 31, § 1401(e) (attach documents supporting such claim)		1	k	
* .	The total tax (from Part 1, line 6 and Part 2, line 3 above) is due within 15 days from the date of conveyance. Ma	ke cher	ck(s) pavabl	e tr	)

<sup>\*</sup> The total tax (from Part 1, line 6 and Part 2, line 3 above) is due within 15 days from the date of conveyance. Make check(s) payable to the county clerk where the recording is to take place. For conveyances of real property within New York City, use Form TP-584-NYC. If a recording is not required, send this return and your check(s) made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule C – Credit Line Mo	<b>rtgage Certificate</b> (Tax Law Ar	ticle 11)	
Complete the following only if the This is to certify that: (mark an X in the Complete Comple	ne interest being transferred is a in the appropriate box)	fee simple interest.	
1. The real property being so	ld or transferred is not subject to a	n outstanding credit line mortgage.	
2. The real property being so is claimed for the following		tstanding credit line mortgage. However, an exempti	ion from the tax
		e interest to a person or persons who held a fee simplemon or otherwise) immediately before the transfer.	ole interest in the
to one or more of the property after the tra	e original obligors or (B) to a persor	ns related by blood, marriage or adoption to the origin or entity where 50% or more of the beneficial interests the related person or persons (as in the case of a tracenefit of the transferor).	est in such real
c The transfer of real p	property is a transfer to a trustee in	bankruptcy, a receiver, assignee, or other officer of a	a court.
		ne mortgage is \$3 million or more, and the real proper more by a one- to six-family owner-occupied residuals.	
amounts secured by tv	•	principal amount secured is \$3 million or more as deay be aggregated under certain circumstances. See nts.	
e Other (attach detaile	d explanation).		
The real property being tra following reason:	nsferred is presently subject to an	outstanding credit line mortgage. However, no tax is	due for the
a A certificate of disch	arge of the credit line mortgage is b	peing offered at the time of recording the deed.	
	awn payable for transmission to the mortgage will be recorded as soon	e credit line mortgagee or mortgagee's agent for the as it is available.	balance due, and a
(insert liber and page or reby the mortgage is	el or other identification of the mor	ng credit line mortgage recorded intgage). The maximum principal amount of debt or obtain from tax is claimed and the tax ofwhere deed will be recorded.)	ligation secured
Signature (both the grantors	and grantees must sign)		
The undersigned certify that the a attachment, is to the best of their l	bove information contained in Sche	edules A, B, and C, including any return, certification, authorize the person(s) submitting such form on the the conveyance.	
Grantor signature	Title	Grantee signature	Title
Grantor signature	Title	Grantee signature	Title

**Reminder:** Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you marked *e*, *f*, or *g* in Schedule A, did you complete Form TP-584.1? Have you attached your check(s) made payable to the county clerk where recording will take place? If no recording is required, send this return and your check(s), made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

## Schedule D - Certification of exemption from the payment of estimated personal income tax (Tax Law, Article 22, § 663)

Complete the following only if a fee simple interest or a cooperative unit is being transferred by an individual or estate or trust.

If the property is being conveyed by a referee pursuant to a foreclosure proceeding, proceed to Part 2, mark an X in the second box under Exemption for nonresident transferors/sellers, and sign at bottom.

### Part 1 - New York State residents

If you are a New York State resident transferor/seller listed in Form TP-584, Schedule A (or an attachment to Form TP-584), you must sign the certification below. If one or more transferor/seller of the real property or cooperative unit is a resident of New York State, each resident transferor/seller must sign in the space provided. If more space is needed, photocopy this Schedule D and submit as many schedules as necessary to accommodate all resident transferors/sellers.

# Certification of resident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller as signed below was a resident of New York State, and therefore is not required to pay estimated personal income tax under Tax Law § 663(a) upon the sale or transfer of this real property or cooperative unit.

Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date

Note: A resident of New York State may still be required to pay estimated tax under Tax Law § 685(c), but not as a condition of recording a

### Part 2 - Nonresidents of New York State

If you are a nonresident of New York State listed as a transferor/seller in Form TP-584, Schedule A (or an attachment to Form TP-584) but are not required to pay estimated personal income tax because one of the exemptions below applies under Tax Law § 663(c), mark an X in the box of the appropriate exemption below. If any one of the exemptions below applies to the transferor/seller, that transferor/seller is not required to pay estimated personal income tax to New York State under Tax Law § 663. Each nonresident transferor/seller who qualifies under one of the exemptions below must sign in the space provided. If more space is needed, photocopy this Schedule D and submit as many schedules as necessary to accommodate all nonresident transferors/sellers.

If none of these exemption statements apply, you must complete Form IT-2663, Nonresident Real Property Estimated Income Tax Payment Form, or Form IT-2664, Nonresident Cooperative Unit Estimated Income Tax Payment Form. For more information, see Payment of estimated personal income tax, on Form TP-584-I, page 1.

## **Exemption for nonresident transferors/sellers**

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller (grantor) of this real proper § 663

-	cooperative unit was a nonresident of New York State, but is not required to pay estimated personal income tax under Tax Law to one of the following exemptions:
	The real property or cooperative unit being sold or transferred qualifies in total as the transferor's/seller's principal residence
	(within the meaning of Internal Revenue Code, section 121) from to (see instructions).
	The transferor/seller is a mortgagor conveying the mortgaged property to a mortgagee in foreclosure, or in lieu of foreclosure with no additional consideration.
	The transferor or transferee is an agency or authority of the United States of America, an agency or authority of New York State, the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation, the Government National Mortgage Association, or a private mortgage insurance company.

Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date