

**AFFIDAVIT OF COMPLIANCE  
WITH SMOKE DETECTOR REQUIREMENT  
FOR ONE- AND TWO-FAMILY DWELLINGS**

State of New York )  
 ) SS.:  
County of )

The undersigned, being duly sworn, depose and say under penalty of perjury that they are the grantor and grantee of the real property or of the cooperative shares in a cooperative corporation owning real property located at

485 9 AVENUE  
\_\_\_\_\_, \_\_\_\_\_,  
Street Address Unit/Apt.  
MANHATTAN New York, 735 31 (the "Premises");  
Borough Block Lot

That the Premises is a one or two family dwelling, or a cooperative apartment or condominium unit in a one- or two-family dwelling, and that installed in the Premises is an approved and operational smoke detecting device in compliance with the provisions of Article 6 of Subchapter 17 of Chapter 1 of Title 27 of the Administrative Code of the City of New York concerning smoke detecting devices;

That they make affidavit in compliance with New York City Administrative Code Section 11-2105 (g). (The signatures of at least one grantor and one grantee are required, and must be notarized).

Name of Grantor (Type or Print)	Name of Grantee (Type or Print)
Signature of Grantor	Signature of Grantee
Sworn to before me this _____ date of _____ 19 _____	Sworn to before me this _____ date of _____ 19 _____

These statements are made with the knowledge that a willfully false representation is unlawful and is punishable as a crime of perjury under Article 210 of the Penal Law.

**NEW YORK CITY REAL PROPERTY TRANSFER TAX RETURNS FILED ON OR AFTER FEBRUARY 6th, 1990, WITH RESPECT TO THE CONVEYANCE OF A ONE- OR TWO-FAMILY DWELLING, OR A COOPERATIVE APARTMENT OR A CONDOMINIUM UNIT IN A ONE- OR TWO-FAMILY DWELLING, WILL NOT BE ACCEPTED FOR FILING UNLESS ACCOMPANIED BY THIS AFFIDAVIT.**



The City of New York  
Department of Environmental Protection  
Bureau of Customer Services  
59-17 Junction Boulevard  
Flushing, NY 11373-5108

## Customer Registration Form for Water and Sewer Billing

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### Property and Owner Information:

- (1) Property receiving service: BOROUGH: MANHATTAN BLOCK: 735 LOT: 31
- (2) Property Address: 485 9 AVENUE, NEW YORK, NY 10018
- (3) Owner's Name: HM 9TH AVENUE 402, LLC
- Additional Name:

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### Affirmation:



Your water & sewer bills will be sent to the property address shown above.

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### Customer Billing Information:

#### Please Note:

- A. Water and sewer charges are the legal responsibility of the owner of a property receiving water and/or sewer service. The owner's responsibility to pay such charges is not affected by any lease, license or other arrangement, or any assignment of responsibility for payment of such charges. Water and sewer charges constitute a lien on the property until paid. In addition to legal action against the owner, a failure to pay such charges when due may result in foreclosure of the lien by the City of New York, the property being placed in a lien sale by the City or Service Termination.
- B. Original bills for water and/or sewer service will be mailed to the owner, **at the property address or to an alternate mailing address**. DEP will provide a duplicate copy of bills to one other party (such as a managing agent), however, any failure or delay by DEP in providing duplicate copies of bills shall in no way relieve the owner from his/her liability to pay all outstanding water and sewer charges. Contact DEP at (718) 595-7000 during business hours or visit [www.nyc.gov/dep](http://www.nyc.gov/dep) to provide us with the other party's information.

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### Owner's Approval:

The undersigned certifies that he/she/it is the owner of the property receiving service referenced above; that he/she/it has read and understands Paragraphs A & B under the section captioned "Customer Billing Information"; and that the information supplied by the undersigned on this form is true and complete to the best of his/her/its knowledge.

Print Name of Owner:

Signature: \_\_\_\_\_ Date (mm/dd/yyyy)

Name and Title of Person Signing for Owner, if applicable:



# NYC RPT

## NEW YORK CITY DEPARTMENT OF FINANCE REAL PROPERTY TRANSFER TAX RETURN (Pursuant to Title 11, Chapter 21, NYC Administrative Code)

### GRANTOR ▼

● Name **485-497 NINTH AVE. PARTNERS LLC**

● Grantor is a(n):  individual  partnership (must complete Schedule 3) Telephone Number  
(check one)  corporation  other \_\_\_\_\_

● Permanent mailing address after transfer (number and street) **C/O MEYERSON MONOGHT - 1 PENN PLAZA, 1408**

● City and State **NEW YORK, NY** Zip Code **10114**

● EMPLOYER IDENTIFICATION NUMBER **20-3691496** OR ● SOCIAL SECURITY NUMBER

DO NOT WRITE IN THIS SPACE  
FOR OFFICE USE ONLY

● RETURN NUMBER ▲

● DEED SERIAL NUMBER ▲

● NYS REAL ESTATE TRANSFER TAX PAID ▲

### GRANTEE ▼

● Name **HM 9TH AVENUE 402, LLC**

● Grantee is a(n):  individual  partnership (must complete Schedule 3) Telephone Number  
(check one)  corporation  other \_\_\_\_\_

● Permanent mailing address after transfer (number and street) **C/O THE DERMOT COMPANY INC. -320 W 57TH ST. 5TH FL**

● City and State **NEW YORK, NY** Zip Code **10019**

● EMPLOYER IDENTIFICATION NUMBER **00-00000000** OR ● SOCIAL SECURITY NUMBER

### PROPERTY LOCATION ▼

LIST EACH LOT SEPARATELY. ATTACH A RIDER IF ADDITIONAL SPACE IS REQUIRED

Address (number and street)	Apt. No.	Borough	Block	Lot	# of Floors	Square Feet	Assessed Value of Property
485 9 AVENUE		MANHATTAN	735	31	4	28,650	2,236,500.00

● DATE OF TRANSFER TO GRANTEE: **11/21/2008** ● PERCENTAGE OF INTEREST TRANSFERRED: **100** %

### CONDITION OF TRANSFER ▼ See Instructions

● Check (✓) all of the conditions that apply and fill out the appropriate schedules on pages 5-11 of this return. Additionally, Schedules 1 and 2 must be completed for all transfers.

- a.  .....Arms length transfer
- b.  .....Transfer in exercise of option to purchase
- c.  .....Transfer from cooperative sponsor to cooperative corporation
- d.  .....Transfer by referee or receiver (complete Schedule A, page 5)
- e.  .....Transfer pursuant to marital settlement agreement or divorce decree
- f.  .....Deed in lieu of foreclosure (complete Schedule C, page 6)
- g.  .....Transfer pursuant to liquidation of an entity (complete Schedule D, page 6)
- h.  .....Transfer from principal to agent, dummy, strawman or conduit or vice-versa (complete Schedule E, page 7)
- i.  .....Transfer pursuant to trust agreement or will (attach a copy of trust agreement or will)
- j.  .....Gift transfer not subject to indebtedness
- k.  .....Gift transfer subject to indebtedness
- l.  .....Transfer to a business entity in exchange for an interest in the business entity (complete Schedule F, page 7)
- m.  .....Transfer to a governmental body
- n.  .....Correction deed
- o.  .....Transfer by or to a tax exempt organization (complete Schedule G, page 8).
- p.  .....Transfer of property partly within and partly without NYC
- q.  .....Transfer of successful bid pursuant to foreclosure
- r.  .....Transfer by borrower solely as security for a debt or a transfer by lender solely to return such security
- s.  .....Transfer wholly or partly exempt as a mere change of identity or form of ownership. Complete Schedule M, page 9)
- t.  .....Transfer to a REIT or to a corporation or partnership controlled by a REIT. (Complete Schedule R, pages 10 and 11)
- u.  .....Other transfer in connection with financing (describe): \_\_\_\_\_
- v.  .....Other (describe): **MEMO OF CONTRACT**

**● TYPE OF PROPERTY (✓)**

a.  ..... 1-3 family house  
 b.  ..... Individual residential condominium unit  
 c.  ..... Individual cooperative apartment  
 d.  ..... Commercial condominium unit  
 e.  ..... Commercial cooperative  
 f.  ..... Apartment building  
 g.  ..... Office building  
 h.  ..... Industrial building  
 i.  ..... Utility  
 j.  ..... OTHER. (describe):  
 OTHER \_\_\_\_\_

**● TYPE OF INTEREST (✓)**

Check box at LEFT if you intend to record a document related to this transfer. Check box at RIGHT if you do not intend to record a document related to this transfer.

REC.		NON REC.
a. <input type="checkbox"/>	Fee .....	<input type="checkbox"/>
b. <input type="checkbox"/>	Leasehold Grant .....	<input type="checkbox"/>
c. <input type="checkbox"/>	Leasehold Assignment or Surrender .....	<input type="checkbox"/>
d. <input type="checkbox"/>	Easement .....	<input type="checkbox"/>
e. <input type="checkbox"/>	Development Rights .....	<input type="checkbox"/>
f. <input type="checkbox"/>	Stock .....	<input type="checkbox"/>
g. <input type="checkbox"/>	Partnership Interest .....	<input type="checkbox"/>
h. <input checked="" type="checkbox"/>	OTHER. (describe): .....	<input type="checkbox"/>

MEMO OF CONTRACT \_\_\_\_\_

**SCHEDULE 1 - DETAILS OF CONSIDERATION ▼**

COMPLETE THIS SCHEDULE FOR ALL TRANSFERS AFTER COMPLETING THE APPROPRIATE SCHEDULES ON PAGES 5 THROUGH 11. ENTER "ZERO" ON LINE 11 IF THE TRANSFER REPORTED WAS WITHOUT CONSIDERATION.

1. Cash.....	● 1.	0	00
2. Purchase money mortgage.....	● 2.	0	00
3. Unpaid principal of pre-existing mortgage(s) .....	● 3.	0	00
4. Accrued interest on pre-existing mortgage(s) .....	● 4.	0	00
5. Accrued real estate taxes .....	● 5.	0	00
6. Amounts of other liens on property .....	● 6.	0	00
7. Value of shares of stock or of partnership interest received .....	● 7.	0	00
8. Value of real or personal property received in exchange.....	● 8.	0	00
9. Amount of Real Property Transfer Tax and/or other taxes or expenses of the grantor which are paid by the grantee .....	● 9.	0	00
10. Other (describe): .....	● 10.	0	00
11. <b>TOTAL CONSIDERATION</b> (add lines 1 through 10 - must equal amount entered on line 1 of Schedule 2) (see instructions) .....	● 11.	0	00

**See instructions for special rules relating to transfers of cooperative units, liquidations, marital settlements and transfers of property to a business entity in return for an interest in the entity.**

**SCHEDULE 2 - COMPUTATION OF TAX ▼**

A. Payment	Pay amount shown on line 14 - See Instructions	Payment Enclosed
1. Total Consideration (from line 11, above).....	● 1.	0 00
2. Excludable liens (see instructions).....	● 2.	0 00
3. Consideration (Line 1 less line 2).....	● 3.	0 00
4. Tax Rate (see instructions) .....	● 4.	0 %
5. Percentage change in beneficial ownership (see instructions) .....	● 5.	100 %
6. Taxable consideration (multiply line 3 by line 5) .....	● 6.	0 00
7. Tax (multiply line 6 by line 4) .....	● 7.	0 00
8. Credit (see instructions).....	● 8.	0 00
9. Tax due (line 7 less line 8) (if the result is negative, enter zero).....	● 9.	0 00
10. Interest (see instructions).....	● 10.	0 00
11. Penalty (see instructions).....	● 11.	0 00
12. <b>Total Tax Due</b> (add lines 9, 10 and 11).....	● 12.	0 00

**GRANTOR'S ATTORNEY ▼**

Name of Attorney <b>ANDREW ALBSTEIN, ESQ.</b>		Telephone Number ( 212 ) 301-6970	
Address (number and street) <b>GOLDBERG WEPRIN &amp; USTIN LLP 1501 BROADWAY, 22ND FLOOR</b>		City and State <b>NEW YORK, NY</b>	Zip Code <b>10036</b>
EMPLOYER IDENTIFICATION NUMBER	OR	SOCIAL SECURITY NUMBER	

**GRANTEE'S ATTORNEY ▼**

Name of Attorney <b>SEAN O'DONNELL, ESQ.</b>		Telephone Number ( 212 ) 872-1093	
Address (number and street) <b>AKIN GUMP STRAUSS HAUER &amp; FELD LLP ONE BRYANT PARK</b>		City and State <b>NEW YORK, NY</b>	Zip Code <b>10036</b>
EMPLOYER IDENTIFICATION NUMBER	OR	SOCIAL SECURITY NUMBER	

**CERTIFICATION ▼**

I swear or affirm that this return, including any accompanying schedules, affidavits and attachments, has been examined by me and is, to the best of my knowledge, a true and complete return made in good faith, pursuant to Title 11, Chapter 21 of the Administrative Code and the regulations issued thereunder.

**GRANTOR**

**GRANTEE**

**S**worn to and subscribed to

before me on this \_\_\_\_\_ day

of \_\_\_\_\_, \_\_\_\_\_.

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Signature of Notary

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Signature of Grantor

**S**worn to and subscribed to

before me on this \_\_\_\_\_ day

of \_\_\_\_\_, \_\_\_\_\_.

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Signature of Notary

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Signature of Grantee



**GRANTEE:** To ensure that your property and water/sewer tax bills are sent to the proper address you must complete the Registration forms included in this packet. Owner's Registration Cards can also be obtained by calling the Department of Finance at (718) 935-9500.

**WORKSHEET FOR CONDITIONS 1 (a) and 1 (b)**

- 1. Add lines 1, 2, 7, 8, 9 and 10 from Form NYC-RPT, Schedule 1 and enter total here.....1. \$ \_\_\_\_\_
- 2a. Enter total number of REIT shares received .....a. \_\_\_\_\_
- b. Enter maximum number of REIT shares into which ownership interests may be converted .....b. \_\_\_\_\_
- c. Add lines a and b.....c. \_\_\_\_\_
- d. Enter offering price per share of REIT shares on the date of the transaction reported.....d. \_\_\_\_\_
- e. Multiply line 2c by line 2d .....e. \_\_\_\_\_
- f. Enter value of ownership interests received not convertible into REIT shares .....f. \_\_\_\_\_
- g. Add lines e and f .....2g. \_\_\_\_\_
- 3. Multiply line 1 by .40 for condition 1(a) or .50 for condition 1(b) .....3. \_\_\_\_\_

- If line 3 is greater than line 2g, the transaction does not qualify as a REIT transfer. DO NOT FILE THIS SCHEDULE. You must file Form NYC-RPT and compute your tax due on Schedule 2.
- If line 3 is less than or equal to line 2g, the transaction will qualify as a REIT Transfer, provided the other conditions are met. You should complete Form NYC-RPT substituting on line 4 of Schedule 2:
  - .5% instead of 1%;
  - .7125% instead of 1.425%;
  - 1.3125% instead of 2.625%

**SEE INSTRUCTIONS TO DETERMINE WHICH TAX RATE APPLIES**

**Instructions for Completing Worksheet**

**LINE 1**

Where the value of the underlying property transferred or interest therein is used in determining the consideration for a REIT Transfer, you may, but are not required to, report as the value of the real property or interest therein (Form NYC-RPT, Schedule 1, line 7), the estimated market value as determined by the Department of Finance as reflected on the most recent Notice of Assessment issued by the Department. (See *Statements of Audit Procedure 93-2-GCT/RPTT, 3/1/93 and 95-1-GCT/RPTT, 7/28/95*) Add to the amount reported on line 1 the amount of any mortgages and other liens and encumbrances created in contemplation of the formation of the REIT in the case of condition 1(a) or in contemplation of the transaction reported on this Schedule R in the case of condition 1(b).

**LINE 2**

If the grantor received REIT shares as consideration for the transfer, enter on line 2a the number of REIT shares received. If

the grantor received interests in a partnership or corporation controlled by the REIT that may be converted into REIT shares, enter on line 2b the maximum number of REIT shares into which such interests may be converted and attach an explanation of the terms of the conversion. If the grantor received interests that may be converted into REIT shares but you believe that the offering price for the REIT shares into which such interests may be converted is not a proper measurement of the value of the interests received, do not complete line 2b. Instead, attach an explanation of the terms of the conversion and enter on line 2f the fair market value of the interests received. If the grantor received interests in a partnership or corporation controlled by the REIT that cannot be converted into REIT shares at any time, enter on line 2f the fair market value of the interests received. If you enter an amount on line 2f, attach an explanation of the method used for determining the value of the interests received.

**CERTIFICATION**

I swear or affirm under penalties of perjury that the grantor has no present intention to transfer or convey the REIT shares or interests in a partnership or corporation controlled by the REIT received by the grantor as consideration in the transaction reported on this Schedule R within two years of the date of the transfer, other than a distribution of such shares or interests to the partners or shareholders of the grantor, and that, to the best of my knowledge, condition 3 above regarding the use of the cash proceeds of the REIT offering will be satisfied, if applicable. I further swear or affirm that I will file an amended Form NYC-RPT and pay any additional tax due if any such transfer or conveyance occurs within such two-year period or if condition 3 above, if applicable, ceases to be met.

<p style="text-align: center;"><b>GRANTOR</b></p> <p>Sworn to and subscribed to before me on this _____ day of _____, _____</p> <hr style="border: 0; border-top: 1px solid black;"/> <p>Signature of Notary</p>	<p style="text-align: center;"><b>GRANTEE</b></p> <p>Sworn to and subscribed to before me on this _____ day of _____, _____</p> <hr style="border: 0; border-top: 1px solid black;"/> <p>Signature of Grantor</p>
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<p style="text-align: center;"><b>GRANTOR</b></p> <p>Sworn to and subscribed to before me on this _____ day of _____, _____</p> <hr style="border: 0; border-top: 1px solid black;"/> <p>Signature of Notary</p>	<p style="text-align: center;"><b>GRANTEE</b></p> <p>Sworn to and subscribed to before me on this _____ day of _____, _____</p> <hr style="border: 0; border-top: 1px solid black;"/> <p>Signature of Grantee</p>
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Recording office time stamp

New York State Department of Taxation and Finance

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

See Form TP-584, Instructions for Form TP-584, before completing this form. Please print or type.

**Schedule A — Information relating to conveyance**

<input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate/Trust <input checked="" type="checkbox"/> Other	Grantor/Transferor	Name (if individual; last, first, middle initial) 485-497 NINTH AVE. PARTNERS LLC	Social security number
	Mailing address	C/O MEYERSON MONOGHT - 1 PENN PLAZA, 1408	Social security number
	City	State	ZIP code
	NEW YORK	NY	10114
			Federal employer ident. number
			20 3691496
<input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate/Trust <input checked="" type="checkbox"/> Other	Grantee/Transferee	Name (if individual; last, first, middle initial) HM 9TH AVENUE 402, LLC	Social security number
	Mailing address	C/O THE DERMOT COMPANY INC. -320 W 57TH ST. 5TH FL	Social security number
	City	State	ZIP code
	NEW YORK	NY	10019
			Federal employer ident. number
			00 0000000

Location and description of property conveyed

Tax map designation			Address	City/village	Town	County
Section	Block	Lot	485 9 AVENUE	NEW YORK		MANHATTAN / NEW YORK
1	735	31				

Type of property conveyed (check applicable box)

1 <input type="checkbox"/> One- to three-family house 2 <input type="checkbox"/> Residential cooperative 3 <input type="checkbox"/> Residential condominium 4 <input type="checkbox"/> Vacant land	5 <input type="checkbox"/> Commercial/Industrial 6 <input type="checkbox"/> Apartment building 7 <input type="checkbox"/> Office building 8 <input checked="" type="checkbox"/> Other OTHER	Date of conveyance <div style="border: 1px solid black; padding: 2px; display: inline-block;">                     11 21 2008  <small>month day year</small> </div>	Percentage of real property conveyed which is residential real property <u>0%</u> <i>(see instructions)</i>
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Condition of conveyance (check all that apply)

- |  |  |  |
|--|--|--|
| a. <input type="checkbox"/> Conveyance of fee interest<br>b. <input type="checkbox"/> Acquisition of a controlling interest (state percentage acquired _____%)<br>c. <input type="checkbox"/> Transfer of a controlling interest (state percentage transferred _____%)<br>d. <input type="checkbox"/> Conveyance to cooperative housing corporation<br>e. <input type="checkbox"/> Conveyance pursuant to or in lieu of foreclosure or enforcement of security interest (attach Form TP-584.1, Schedule E) | f. <input type="checkbox"/> Conveyance which consists of a mere change of identify or form of ownership or organization (attach Form TP-584.1, Schedule F)<br>g. <input type="checkbox"/> Conveyance for which credit for tax previously paid will be claimed (attach Form TP-584.1, Schedule G)<br>h. <input type="checkbox"/> Conveyance of cooperative apartment(s)<br>i. <input type="checkbox"/> Syndication<br>j. <input type="checkbox"/> Conveyance of air rights or development rights<br>k. <input type="checkbox"/> Contract assignment | l. <input type="checkbox"/> Option assignment or surrender<br>m. <input type="checkbox"/> Leasehold assignment or surrender<br>n. <input type="checkbox"/> Leasehold grant<br>o. <input type="checkbox"/> Conveyance of an easement<br>p. <input type="checkbox"/> Conveyance for which exemption from transfer tax claimed (complete Schedule B, Part III)<br>q. <input type="checkbox"/> Conveyance of property partly within and partly outside the state<br>r. <input checked="" type="checkbox"/> Other (describe) MEMO OF CONTRACT |
|--|--|--|

For recording officer's use	Amount received	Date received	Transaction number
	Schedule B., Part I \$ _____ Schedule B., Part II \$ _____		

**Schedule B — Real estate transfer tax return** (Tax Law, Article 31)

**Part I – Computation of tax due**

<b>1</b> Enter amount of consideration for the conveyance (if you are claiming a total exemption from tax, check the exemption claimed box, enter consideration and proceed to Part III) ..... <input type="checkbox"/> <b>Exemption claimed</b>	<b>1.</b>	0 00
<b>2</b> Continuing lien deduction (see instructions if property is taken subject to mortgage or lien) .....	<b>2.</b>	0 00
<b>3</b> Taxable consideration (subtract line 2 from line 1) .....	<b>3.</b>	0 00
<b>4</b> Tax: \$2 for each \$500, or fractional part thereof, of consideration on line 3 .....	<b>4.</b>	0 00
<b>5</b> Amount of credit claimed (see instructions and attach Form TP-584.1, Schedule G) .....	<b>5.</b>	0 00
<b>6</b> Total tax due* (subtract line 5 from line 4) .....	<b>6.</b>	0 00

**Part II – Computation of additional tax due on the conveyance of residential real property for \$1 million or more**

<b>1</b> Enter amount of consideration for conveyance (from Part I, line 1) .....	<b>1.</b>	0 00
<b>2</b> Taxable consideration (multiply line 1 by the percentage of the premises which is residential real property, as shown in Schedule A) .....	<b>2.</b>	0 00
<b>3</b> Total additional transfer tax due* (multiply line 2 by 1% (.01)) .....	<b>3.</b>	0 00

**Part III – Explanation of exemption claimed on Part I, line 1** (check any boxes that apply)

The conveyance of real property is exempt from the real estate transfer tax for the following reason:

- a. Conveyance is to the United Nations, the United States of America, the state of New York, or any of their instrumentalities, agencies, or political subdivisions (or any public corporation, including a public corporation created pursuant to agreement or compact with another state or Canada) ..... a
- b. Conveyance is to secure a debt or other obligation ..... b
- c. Conveyance is without additional consideration to confirm, correct, modify, or supplement a prior conveyance ..... c
- d. Conveyance of real property is without consideration and not in connection with a sale, including conveyances conveying realty as bona fide gifts ..... d
- e. Conveyance is given in connection with a tax sale ..... e
- f. Conveyance is a mere change of identity or form of ownership or organization where there is no change in beneficial ownership. (This exemption cannot be claimed for a conveyance to a cooperative housing corporation of real property comprising the cooperative dwelling or dwellings.) Attach Form TP-584.1, Schedule F ..... f
- g. Conveyance consists of deed of partition ..... g
- h. Conveyance is given pursuant to the federal Bankruptcy Act ..... h
- i. Conveyance consists of the execution of a contract to sell real property, without the use or occupancy of such property, or 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 where the consideration is less than \$200,000 and such property was used solely by the grantor as the grantor's personal residence and consists of a one-, two-, or three-family house, an individual residential condominium unit, or the sale of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold covering an individual residential cooperative apartment ..... j
- k. Conveyance is not a conveyance within the meaning of Tax Law, Article 31, section 1401(e) (attach documents supporting such claim) ..... k
- l. Other (attach explanation) ..... l

\*Please make check(s) payable to the county clerk where the recording is to take place. If the recording is to take place in New York City, make check(s) payable to the **NYC Department of Finance**. 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 12205-5045.



**Schedule C — Credit Line Mortgage Certificate** (Tax Law, Article 11)**Complete the following only if the interest being transferred is a fee simple interest.**I (we) certify that: *(check the appropriate box)*

1.  The real property being sold or transferred is not subject to an outstanding credit line mortgage.
2.  The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
- The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
- The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
- The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
- The maximum principal amount secured by the credit line mortgage is \$3,000,000 or more, and the real property being sold or transferred is **not** principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.
- Please note:** for purposes of determining whether the maximum principal amount secured is \$3,000,000 or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.
- Other *(attach detailed explanation)*.
3.  The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
- A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
- A check has been drawn payable for transmission to the credit line mortgagee or his agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.
4.  The real property being transferred is subject to an outstanding credit line mortgage recorded in \_\_\_\_\_ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is \_\_\_\_\_. No exemption from tax is claimed and the tax of \_\_\_\_\_ is being paid herewith. *(Make check payable to county clerk where deed will be recorded or, if the recording is to take place in New York City, make check payable to the **NYC Department of Finance**.)*

**Signature (both the grantor(s) and grantee(s) must sign)**

The undersigned certify that the above information contained in schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of his/her knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting 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 checked *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 or, if the recording is in New York City, to the **NYC Department of Finance**? If no recording is required, send your check(s), made payable to the **Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-5045.

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**Signature (both the grantor(s) and grantee(s) must sign)**

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The undersigned certify that the above information contained in schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of his/her knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance.

_____	_____	_____	_____
Grantor signature	Title	Grantee signature	Title
_____	_____	_____	_____
Grantor signature	Title	Grantee signature	Title

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

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

**Part I - New York State residents**

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

**Certification of resident transferor(s)/seller(s)**

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor(s)/seller(s) as signed below was a resident of New York State, and therefore is not required to pay estimated personal income tax under Tax Law, section 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, section 685(c), but not as a condition of recording a deed.

**Part II - Nonresidents of New York State**

If you are a nonresident of New York State listed as a transferor/seller in Schedule A of Form TP-584 (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, section 663(c), check the box of the appropriate exemption below. If any one of the exemptions below applies to the transferor(s)/seller(s), that transferor(s)/seller(s) is not required to pay estimated personal income tax to New York State under Tax Law, section 663. **Each** nonresident transferor/seller who qualifies under one of the exemptions below must sign in the space provided. If more space is needed, please 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 page 1 of Form TP-584-I.

**Exemption for nonresident transferor(s)/seller(s)**

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor(s)/seller(s) (grantor) of this real property or cooperative unit was a nonresident of New York State, but is not required to pay estimated personal income tax under Tax Law, section 663 due 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 \_\_\_\_\_ Date to \_\_\_\_\_ Date (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 the state of New York, 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

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**Certification of resident transferor(s)/seller(s)**

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

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**Exemption for nonresident transferor(s)/seller(s)**

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This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor(s)/seller(s) (grantor) of this real property or cooperative unit was a nonresident of New York State, but is not required to pay estimated personal income tax under Tax Law, section 663 due 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).  
Date Date
- 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 the state of New York, 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