



# NYC RPT

# NEW YORK CITY DEPARTMENT OF FINANCE REAL PROPERTY TRANSFER TAX RETURN

(Pursuant to Title 11, Chapter 21, NYC Administrative Code)

### TYPE OR PRINT LEGIBLY

If the transfer involves more than one grantor or grantee or a partnership, the names, addresses and Social Security Numbers or Employer Identification Numbers of all grantors or grantees and general partners must be provided on Schedule 3, page 3.



**GRANTOR** ▼

• Name

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

• Permanent mailing address after transfer (number and street)

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• City and State Zip Code

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• EMPLOYER IDENTIFICATION NUMBER      • SOCIAL SECURITY NUMBER

\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|      OR      \_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|

**GRANTEE** ▼

• Name

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

• Permanent mailing address after transfer (number and street)

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• City and State Zip Code

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• EMPLOYER IDENTIFICATION NUMBER      • SOCIAL SECURITY NUMBER

\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|      OR      \_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|\_\_\_\_\_|

DO NOT WRITE IN THIS SPACE  
▼ FOR OFFICE USE ONLY ▼

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• RETURN NUMBER ▲

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• DEED SERIAL NUMBER ▲

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• NYS REAL ESTATE TRANSFER TAX PAID ▲

**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

• DATE OF TRANSFER TO GRANTEE: \_\_\_\_\_      • PERCENTAGE OF INTEREST TRANSFERRED: \_\_\_\_\_%

**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
- c.  ...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): \_\_\_\_\_

**• 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):  
\_\_\_\_\_

**• 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.

<b>REC.</b>	<b>NON REC.</b>
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 type="checkbox"/> .....OTHER. (Describe):.....	<input type="checkbox"/>

\_\_\_\_\_

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

**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 ▼**

<b>A. Payment</b>	Pay amount shown on line 14 - Make check payable to: <i>NYC Department of Finance</i>	Payment Enclosed
1. Total Consideration (from line 11, above) .....	• 1.	
2. Excludable liens ( <i>see instructions</i> ) .....	• 2.	
3. Consideration (Line 1 less line 2) .....	• 3.	
4. Tax Rate ( <i>see instructions</i> ) .....	• 4.	%
5. Percentage change in beneficial ownership ( <i>see instructions</i> ) .....	• 5.	%
6. Taxable consideration (multiply line 3 by line 5) .....	• 6.	
7. Tax (multiply line 6 by line 4) .....	• 7.	
8. Credit ( <i>see instructions</i> ) .....	• 8.	
9. Tax due (line 7 less line 8) (if the result is negative, enter zero) .....	• 9.	
10. Interest ( <i>see instructions</i> ) .....	• 10.	
11. Penalty ( <i>see instructions</i> ) .....	• 11.	
12. Total tax due (add lines 9, 10 and 11) .....	• 12.	
13. Filing Fee .....	• 13.	25.00
14. <b>Total Remittance Due</b> (line 12 plus line 13) .....	• 14.	

**SCHEDULE 3 - TRANSFERS INVOLVING MULTIPLE GRANTORS AND/OR GRANTEE(S) OR A PARTNERSHIP**

**NOTE** If additional space is needed, attach copies of this schedule or an addendum listing all of the information required below.

**GRANTOR(S) / PARTNER(S)**

NAME	
PERMANENT MAILING ADDRESS AFTER TRANSFER	
CITY AND STATE	ZIP CODE

SOCIAL SECURITY NUMBER	
OR	
EMPLOYER IDENTIFICATION NUMBER	

NAME	
PERMANENT MAILING ADDRESS AFTER TRANSFER	
CITY AND STATE	ZIP CODE

SOCIAL SECURITY NUMBER	
OR	
EMPLOYER IDENTIFICATION NUMBER	

NAME	
PERMANENT MAILING ADDRESS AFTER TRANSFER	
CITY AND STATE	ZIP CODE

SOCIAL SECURITY NUMBER	
OR	
EMPLOYER IDENTIFICATION NUMBER	

NAME	
PERMANENT MAILING ADDRESS AFTER TRANSFER	
CITY AND STATE	ZIP CODE

SOCIAL SECURITY NUMBER	
OR	
EMPLOYER IDENTIFICATION NUMBER	

**GRANTEE(S) / PARTNER(S)**

NAME	
PERMANENT MAILING ADDRESS AFTER TRANSFER	
CITY AND STATE	ZIP CODE

SOCIAL SECURITY NUMBER	
OR	
EMPLOYER IDENTIFICATION NUMBER	

NAME	
PERMANENT MAILING ADDRESS AFTER TRANSFER	
CITY AND STATE	ZIP CODE

SOCIAL SECURITY NUMBER	
OR	
EMPLOYER IDENTIFICATION NUMBER	

NAME	
PERMANENT MAILING ADDRESS AFTER TRANSFER	
CITY AND STATE	ZIP CODE

SOCIAL SECURITY NUMBER	
OR	
EMPLOYER IDENTIFICATION NUMBER	

NAME	
PERMANENT MAILING ADDRESS AFTER TRANSFER	
CITY AND STATE	ZIP CODE

SOCIAL SECURITY NUMBER	
OR	
EMPLOYER IDENTIFICATION NUMBER	

**GRANTOR'S ATTORNEY ▼**

NAME OF ATTORNEY		TELEPHONE NUMBER	
ADDRESS (NUMBER AND STREET)		CITY AND STATE	ZIP CODE
EMPLOYER IDENTIFICATION NUMBER	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>OR</b>	SOCIAL SECURITY NUMBER
			<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**GRANTEE'S ATTORNEY ▼**

NAME OF ATTORNEY		TELEPHONE NUMBER	
ADDRESS (NUMBER AND STREET)		CITY AND STATE	ZIP CODE
EMPLOYER IDENTIFICATION NUMBER	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>OR</b>	SOCIAL SECURITY NUMBER
			<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**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 regulation issued thereunder.

**GRANTOR**

**GRANTEE**

**S**worn to and subscribed to

**S**worn to and subscribed to

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

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

\_\_\_\_\_  
EMPLOYER IDENTIFICATION NUMBER  
OR SOCIAL SECURITY NUMBER

\_\_\_\_\_  
EMPLOYER IDENTIFICATION NUMBER  
OR SOCIAL SECURITY NUMBER

of \_\_\_\_\_ 20\_\_

of \_\_\_\_\_ 20\_\_

\_\_\_\_\_  
Name of Grantor

\_\_\_\_\_  
Name of Grantee

\_\_\_\_\_  
Signature of Notary

\_\_\_\_\_  
Signature of Grantor

\_\_\_\_\_  
Signature of Notary

\_\_\_\_\_  
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 Cars can also be obtained by calling the Department of Finance at (718) 935-6153.

**SCHEDULE A - TRANSFER BY REFEREE OR RECEIVER ▼**

**NOTE** The consideration for a transfer by a referee or receiver under foreclosure or execution is the amount bid for the property or economic interest therein and the costs paid by the purchaser, plus the amount of any pre-existing mortgages, liens or other encumbrances remaining on the property after the transfer, whether or not the underlying indebtedness is assumed.

1. Was this transfer the result of a court ordered sale pursuant to foreclosure or execution? (✓) .....  Yes  No

If "YES," complete lines 2a through 2f below. If "NO," complete line 3 below.

2a. Status of grantee:(✓)

- Nominee of plaintiff
- Plaintiff in foreclosure action
- Assignee of Plaintiff
- Transferee of successful bidder
- Other (describe): \_\_\_\_\_

2b. Priority of mortgage foreclosed upon: ➔  first  second  third or other

2c. Amount of foreclosure judgment .....2c. \$ \_\_\_\_\_

2d. Price bid by grantee (enter here and on Schedule 1. See instruction) ..... 2d.

2e. Costs paid by grantee (enter here and on line 10, Schedule 1) ..... 2e.

2f. Amount of remaining mortgages, liens or other encumbrances (enter her and on Schedule 1. See instructions) ..... 2f.


3. If the answer to line 1 above is "NO," state the reason for this transfer: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SCHEDULE B - TRANSFER OF SHARES OF STOCK IN A COOPERATIVE HOUSING CORPORATION ▼**

A. Name and address of cooperative housing corporation: \_\_\_\_\_

Zip Code: \_\_\_\_\_

B. 1) Is this an initial transfer of shares from either a cooperative housing corporation or a sponsor: (✓) .....  Yes  No

2) If "YES," enter the date the NYC Real Property Transfer Tax was paid on the transfer of land and/or building to the cooperative housing corporation .....  
If this initial transfer is more than 2 years from the above date, enter the date the first of these initial transfers was made .....

MONTH	DAY	YEAR
MONTH	DAY	YEAR

C. Is this a transfer of an individual unit in a housing company organized and operating pursuant to the provisions of articles two, four, five, or eleven of the Private Housing Finance Law? (✓) .....  Yes  No

**If "YES," you are not subject to the Real Property Transfer Tax. However, you must file a return.**

**NOTE** | If you answered "YES," to question B above, you may be entitled to a credit. Complete lines 1 through 4 below.  
If you answered "NO," to question B above, you are not entitled to a credit.

**CREDIT CALCULATION**

- 1. Enter the amount of NYC Real Property Transfer Tax paid on conveyance of underlying real property to cooperative housing corporation ..... 1.
- 2. Enter the number of shares transferred in this transaction ..... 2.
- 3. Enter the total number of outstanding shares of the cooperative housing corporation including any shares held by the corporation. .... 3.
- 4. Amount of credit (divide line 2 by line 3 and multiply the result by line 1. Enter here and on line 8, Schedule 2) ..... 4.


**SCHEDULE C - TRANSFER IN LIEU OF FORECLOSURE ▼**

**NOTE** A conveyance by a defaulting mortgagor to the mortgagee (or to a nominee or assignee of the mortgagee) in consideration of the cancellation of the mortgage debt is taxable. The consideration is the amount of the outstanding mortgage debt and unpaid accrued interest, plus the amount of any other mortgages, liens or encumbrances remaining on the property or economic interest or the underlying real property after the transfer, whether or not the underlying indebtedness is assumed and irrespective of whether the cancellation of the mortgage was recorded.

1. Status of grantee: ( ✓ )
- Mortgagee       Nominee of mortgagee       Assignee of mortgagee
- Other (describe): \_\_\_\_\_

2. Priority of mortgage in default:     first     second     third or other

3. Amount of debt owed by grantor to mortgagee at time of transfer:

a. Outstanding principal (enter here and on line 3 of Schedule 1) .....	3a.	
b. Accrued interest (enter here and on line 4 of Schedule 1) .....	3b.	

4. Amount of mortgages, liens or other encumbrances remaining on the real property or economic interest therein after the transfer (enter here and on Schedule 1. See instructions) ..... 4.

**SCHEDULE D - TRANSFER PURSUANT TO PARTIAL OR COMPLETE LIQUIDATION OF CORPORATION, PARTNERSHIP OR OTHER ENTITY ▼**

**SEE INSTRUCTIONS AND SCHEDULE M.**

**NOTE** A distribution of real property or an economic interest therein within 12 months of liquidation of the distributing entity is presumed to be a distribution in liquidation. *Attach a balance sheet reflecting the grantor's assets and liabilities at the time of the liquidation.*

**COMPUTATION OF TAX BASE**

1. Fair market value of real property or economic interest therein at the time of liquidation .....	1.	
2. Amount of mortgages or other liens or encumbrances on real property or economic interest therein .....	2.	
3. Tax base: Compare line 1 and line 2, enter the greater of the two here and on line 11, Schedule 1 .....	3.	

**IF, PURSUANT TO THE INSTRUCTIONS, YOU ARE FILING MORE THAN ONE SCHEDULE D, IDENTIFY THE PROPERTY THAT THIS SCHEDULE D REFERS TO.**

BOROUGH	BLOCK	LOT	ADDRESS	FAIR MARKET VALUE

**SCHEDULE E - TRANSFER BY OR TO AN AGENT, DUMMY, STRAWMAN OR CONDUIT**

**NOTE**

A transfer from an agent, dummy, strawman or conduit to a principal or from a principal to an agent, dummy, strawman or conduit is exempt from the Real Property Transfer Tax. Complete questions 1 through 8 below to establish the claim of exemption.

- 1. Name and address of party from whom the property or economic interest was acquired by grantor: \_\_\_\_\_
- 2. Date of acquisition: 

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- 3. Is this conveyance either a transfer from an agent to a principal or from a principal to an agent: (✓) .....  Yes  No  
If "YES," attach a copy of agency agreement or affidavit of explanation.
- 4. Amount of Real Property Tax paid upon acquisition by grantor ..... 

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- 5. Is this transfer part of a transfer to and from a corporation for the sole purpose of acquiring mortgage financing: (✓) ....  Yes  No
- 6. Is this transfer to a dummy, strawman, or conduit from a principal or vice versa? (✓) .....  Yes  No
- 7. If this is a transfer to an agent, dummy, strawman, or conduit, is the grantee actively engaged in a business? (✓) .....  Yes  No
- 8. If the answers to questions 3, 5, 6 and 7 above are all "NO," describe the relationship of the grantor and the grantee and the purpose of the transfer:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SCHEDULE F - TRANSFER TO BUSINESS ENTITY IN RETURN FOR AN INTEREST IN THE BUSINESS ENTITY**

SEE SCHEDULE M AND INSTRUCTIONS.

**NOTE**

A transfer of property or an economic interest therein to a corporation in exchange for shares of its capital stock may be taxable, even where there is no simultaneous exchange of shares of stock for the real property or economic interest therein, if the transfer is part of a plan to form a corporation for the purpose of holding the property or economic interest therein. A transfer to a partnership as a contribution of partnership assets may be similarly taxable.

- 1. Relationship of grantee to grantor(s) immediately after the transfer:(✓)  
 Corporation wholly owned by grantor(s)                       Partnership consisting wholly of grantor(s)  
 Corporation owned by grantor(s) and other(s)               Partnership consisting of grantor(s) and other(s)  
 Other (describe): \_\_\_\_\_

- 2. If this transfer has more than one grantor, state the percentage of interest transferred by each grantor. (If the grantor is a partnership or limited partnership, state the percentage of interest transferred by each individual partner or limited partner.)

Name	Percentage of interest
	%
	%
	%

- 3. Date of formation of grantee business ..... 3. 

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- 4. Fair market value of the real property or economic interest therein at time of transfer ..... 4. \_\_\_\_\_
- 5. Basis used for depreciation of the real property on federal tax return by the grantor before this transfer ..... 5. \_\_\_\_\_
- 6. Basis to be used for depreciation of the real property on federal tax return by the grantee after this transfer ..... 6. \_\_\_\_\_
- 7. Amount of mortgages, liens or encumbrances on the real property transferred ..... 7. \_\_\_\_\_
- 8. Other consideration received from the business entity (attach schedule) ..... 8. \_\_\_\_\_
- 9. Value of shares of stock or partnership interest received in exchange for the real property or interest therein (line 4 less the sum of lines 7 and 8) (enter here and on line 7, Schedule 1) ..... 9. \_\_\_\_\_





**SCHEDULE M - MERE CHANGE OF FORM TRANSFERS ▼**

**For transfers occurring on or after June 9, 1994, a transfer that represents a mere change in identity or form of ownership or organization is not taxable to the extent the beneficial ownership of the real property or economic interest therein remains the same. (See instructions) ATTACH COPIES OF ALL RELEVANT DOCUMENTS.**

- For each person or entity who, prior to the transaction being reported on this Schedule M, owned a beneficial interest in the property or economic interest therein transferred, report above the percentage of beneficial interest in that real property or economic interest therein owned by that owner before and after the transfer, and describe the relationship of each beneficial owner to the grantor and grantee. Attach additional pages, if necessary.
- If, for any owner, the amount reported in column D is less than the amount reported in column E, enter zero in column F.

<b>A</b>  1. NAME OF BENEFICIAL OWNER	<b>B</b>  RELATIONSHIP TO GRANTOR	<b>C</b> <small>(attach rider if necessary)</small>  RELATIONSHIP TO GRANTEE	<b>D E</b> percentage interest		<b>F</b> CHANGE  <i>D minus E</i>
			BEFORE	AFTER	
			%	%	
<b>2. TOTAL CHANGE</b> (total of column F) Enter here and on Schedule 2, line 5.					