



FINANCE  
NEW YORK

NYC  
RPT

NEW YORK CITY DEPARTMENT OF FINANCE  
REAL PROPERTY TRANSFER TAX RETURN

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

This return, including all required schedules, must be completely filled out and filed with all necessary attachments before the reported transfer will be recorded. If you are reporting a transfer with a consideration of \$25,000 or less, no tax is due; however, you must complete Schedule 1 on page 2 and file a return. This return is applicable for all conveyances made on or after August 1, 1989. Pursuant to Subdivision 3 of Section 333 of the NYS Real Property Law, all RPT forms filed on or after July 1, 1991, must be accompanied by a \$25 fee. No forms will be accepted without the fee.

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 or partners must be provided on Schedule J on page 9.

FOR OFFICE USE ONLY

**GRANTOR**

Name \_\_\_\_\_

Grantor is a:  Individual  partnership (must complete Schedule J) Telephone Number \_\_\_\_\_  
 corporation  other \_\_\_\_\_

Permanent mailing address after transfer (number and street) \_\_\_\_\_

City and State \_\_\_\_\_ Zip Code \_\_\_\_\_

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

RETURN NUMBER \_\_\_\_\_

DEED SERIAL NUMBER \_\_\_\_\_

NYS REAL ESTATE TRANSFER TAX PAID \_\_\_\_\_

**GRANTOR'S ATTORNEY**

Name of Attorney \_\_\_\_\_

Address (number and street) \_\_\_\_\_ City and State \_\_\_\_\_ Zip Code \_\_\_\_\_

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

**GRANTEE**

Name \_\_\_\_\_

Grantee is a:  individual  partnership (must complete Schedule J) Telephone Number \_\_\_\_\_  
 corporation  other \_\_\_\_\_

Permanent mailing address after transfer (number and street) \_\_\_\_\_ City and State \_\_\_\_\_ Zip Code \_\_\_\_\_

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

**GRANTEE'S ATTORNEY**

Name of Attorney \_\_\_\_\_

Address (number and street) \_\_\_\_\_ City and State \_\_\_\_\_ Zip Code \_\_\_\_\_

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

**PROPERTY LOCATION**

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

Address (number and street)	Borough	Block	Lot	# of Floors	Square Feet	Assessed Value of Property

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

- TYPE OF PROPERTY TRANSFERRED** (✓)
- 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 TRANSFERRED** (✓)
- a.  Fee
  - b.  Leasehold grant  
*(attach copy of lease agreement and complete Schedule 1, page 2)*
  - c.  Leasehold assignment or surrender  
*(attach copy of agreement or surrender and complete Schedule 1, page 2)*
  - d.  Easement
  - e.  Development rights
  - f.  Stock transfer
  - g.  Partnership interest transfer
  - h.  OTHER (describe): \_\_\_\_\_

**CONDITION OF TRANSFER**

Check (✓) all of the conditions that apply and fill out the appropriate schedule on pages 4, 5, 6, 7 or 8 of this return. Additionally, Schedule 1 and either Schedule 2 or 3 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 4)
- e.  ...Transfer pursuant to marital settlement agreement or divorce decree (complete Schedule B, page 4 and attach a copy of agreement or divorce decree)
- f.  ...Deed in lieu of foreclosure (complete Schedule C, page 4)
- g.  ...Transfer pursuant to partial or complete liquidation of corporation, partnership or other entity (complete Schedule D, page 5)
- h.  ...Transfer from principal to agent, dummy, strawman or conduit or vice-versa (complete Schedule E, page 6)
- i.  ...Transfer pursuant to trust agreement or will (attach a copy of trust agreement or will)
- j.  ...Gift transfer
- 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 6)

**NOTE** A conveyance of real property subject to any indebtedness is not exempt. The indebtedness is deemed consideration for the transfer. Complete Schedule 1, below.

- m.  ...Transfer to a governmental body
- n.  ...Correction deed
- o.  ...Transfer by or to a tax exempt organization (complete Schedule G, page 7). Nonprofit organizations please refer to special note in the instructions for important information on exemption from Real Estate Tax and related charges.
- p.  ...Transfer of property partly within and partly without NYC
- q.  ...Transfer of controlling economic interest (complete Schedule H, page 7)
- r.  ...Transfer of stock in a cooperative housing corporation
- s.  ...Transfer of an interest in an entity formed for the purpose of cooperative ownership of real property (other than a cooperative housing corporation)
- t.  ...Transfer of successful bid pursuant to foreclosure
- u.  ...Transfer by borrower solely as security for a debt or a transfer by lender solely to return such security
- v.  ...Other transfer in connection with financing (describe): \_\_\_\_\_
- w.  ...Other (describe): \_\_\_\_\_

**SCHEDULE 1 - Details of consideration**

COMPLETE THIS SCHEDULE FOR ALL TRANSFERS. ENTER "ZERO" ON LINE 11 IF THE TRANSFER REPORTED WAS WITHOUT CONSIDERATION.

- 1. Cash ..... ● 1.
- 2. Purchase money mortgage..... ● 2.
- 3. Unpaid principal or 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. **TOTAL CONSIDERATION** (add lines 1 through 10 - must equal amount entered on page 3, line 1 of Schedule 2 or 3) (see instructions) ..... ● 11.


\* In the case of an initial or subsequent transfer of an interest (other than an interest in an individual residential unit) in an entity formed for the purpose of cooperative ownership, a proportionate share of any pre-existing mortgage(s) on the underlying real property must be included in the consideration.

\*\*In the case of a transfer of property or interest therein to a business entity in exchange for an interest in the entity, the value of such interest is equal to the fair market value of the property or interest therein less the amount of mortgages, liens or encumbrances thereon. (see instructions)

**SCHEDULE 2 - Computation of tax for transfers involving certain residential property**

USE THIS SCHEDULE FOR THE FOLLOWING TRANSFERS

- A. Conveyances where the real property transferred or the real property in which the economic interest is transferred is a one-, two-, or three-family house, an individual cooperative apartment, an individual residential condominium unit, or an individual dwelling unit in a dwelling which is to be occupied or is occupied as the residence or home of four or more families living independently of each other.
- B. Grants, assignments or surrenders of leasehold interests in a one-, two-, or three-family house, or an individual dwelling unit in a dwelling which is to be occupied or is occupied as the residence or home of four or more families living independently of each other.

1. Consideration paid or required to be paid.....●	1.		
2. Tax			
a. 1% of line 1, if the consideration on line 1 is \$500,000 or less .....●	2a.		
OR			
b. 1.425% of line 1, if the consideration on line 1 is greater than \$500,000 .....●	2b.		
3. Penalty (see instructions) .....●	3.		
4. Interest (see instructions) .....●	4.		
5. TOTAL TAX DUE (add lines 2a or 2b, 3 and 4) .....●	5.		

**SCHEDULE 3 - Computation of tax for all other transfers**

USE THIS SCHEDULE FOR ALL TRANSFERS NOT INCLUDED IN SCHEDULE 2 ABOVE

1. Consideration paid or required to be paid.....●	1.		
2. Tax			
a. 1.425% of line 1, if the consideration on line 1 is \$500,000 or less .....●	2a.		
OR			
b. 2.625% of line 1, if the consideration on line 1 is greater than \$500,000 .....●	2b.		
3. Penalty (see instructions) .....●	3.		
4. Interest (see instructions) .....●	4.		
5. TOTAL TAX DUE (add lines 2a or 2b, 3 and 4) .....●	5.		

**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**

Sworn to and subscribed to  
before me on this \_\_\_\_\_ day  
of \_\_\_\_\_, 19\_\_\_\_.

EMPLOYER IDENTIFICATION NUMBER OR  
SOCIAL SECURITY NUMBER

Name of Grantor

Signature of Notary

Signature of Grantor



Sworn to and subscribed to  
before me on this \_\_\_\_\_ day  
of \_\_\_\_\_, 19\_\_\_\_.

EMPLOYER IDENTIFICATION NUMBER OR  
SOCIAL SECURITY NUMBER

Name of Grantee

Signature of Notary

Signature of Grantee



GRANTEE: To ensure that your property tax bills are sent to the proper address you must complete the Owner's Registration Card which is the last item included in this packet. Owner's Registration Cards can also be obtained by calling the Department of Finance at (718) 935-6153.

**IF THERE IS MORE THAN ONE GRANTOR OR GRANTEE, YOU MUST COMPLETE SCHEDULE J, PAGE 9.**