



# Ontario County Clerk Recording Page

**Return To**

NIXON PEABODY LLP  
1300 CLINTON SQUARE  
ROCHESTER, NY 14604

**Matthew J. Hoose, County Clerk**

Ontario County Clerk  
20 Ontario Street  
Canandaigua, New York 14424  
(585) 396-4200

Document Type: **TERMINATION**

Receipt Number: 336881

<b>Grantor (Party 1)</b>
ONTARIO COUNTY IDA

<b>Grantee (Party 2)</b>
FREDERICK FERRIS THOMPSON HOSPITAL

<b>Fees</b>	
Recording Fee	\$20.00
TP-584 Form Fee	\$5.00
Pages Fee	\$45.00
State Surcharge	\$20.00
Notation Fee	\$1.00
<b>Total Fees Paid:</b>	<b>\$91.00</b>

Control #:	201801090145
Ref #:	TX 2018 001710

Property located in **City of Canandaigua**

<b>Refers To</b>
D 01100 0599
D 01100 0606

State of New York  
County of OntarioRecorded on January 9th, 2018 at 12:50:16 PM  
in Liber **01399** of **Deeds**  
beginning at page **0254**, ending at page **0262**,  
with a total page count of **9**.

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**Ontario County Clerk**

*This sheet constitutes the Clerk's endorsement required by section 319 of the Real Property Law of the State of New York*

.R/R to:  
Nixon Peabody  
Elizabeth Wood, Paralegal  
1300 Clinton Square  
Rochester, NY 14604

## TERMINATION OF LEASE AGREEMENT

This TERMINATION OF LEASE AGREEMENT, dated December 27, 2017 (this “**Termination of Lease**”), is made by and between ONTARIO COUNTY INDUSTRIAL DEVELOPMENT AGENCY, a public benefit corporation existing under the laws of the State of New York, having its principal office at 20 Ontario Street, Canandaigua, New York 14424 (the “**Issuer**”), and THE FREDERICK FERRIS THOMPSON HOSPITAL, a duly organized and validly existing New York not-for-profit corporation, and an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the “**Code**”), which is exempt from federal income taxation pursuant to Section 501(a) of the Code, located at 350 Parrish Street, Canandaigua, New York 14424 (the “**Hospital**”).

### RECITALS

WHEREAS, the Hospital and the Issuer previously entered into a Hospital Lease, dated as of July 1, 2003 (the “**Hospital Lease**”), whereby the Hospital leased a certain facility to the Issuer, and a memorandum of which Hospital Lease was recorded on July 16, 2003 (the “**Memorandum of Hospital Lease**”), in the Ontario County Clerk’s office in Liber 1100 of Deeds, Page 599; and

WHEREAS, the Issuer and the Hospital previously entered into a Lease Agreement, dated as of July 1, 2003 (the “**Lease Agreement**”), whereby the Issuer leased a certain facility to the Hospital, and a memorandum of which Lease Agreement was recorded on July 16, 2003 (the “**Memorandum of Lease**”) in the Ontario County Clerk’s office in Liber 1100 of Deeds, Page 606; and

WHEREAS, the Lease Agreement covered the land more particularly described in Exhibit A attached hereto and made a part hereof and the improvements and all fixtures located thereon; and

WHEREAS, the Hospital has notified the Issuer, among others, that it has elected to terminate the Lease Agreement, pursuant to Section 11.1 of the Lease Agreement.

### NOW THEREFORE, THE PARTIES HERETO DECLARE:

1. Termination of Lease Agreement. The Agency agrees that effective as of December 27, 2017, the Lease Agreement is terminated, cancelled and shall be without further force and effect (except as expressly set forth in Section 12.8 of the Lease Agreement), and the Memorandum of Lease is discharged of record and shall be without further force or effect.

2. Binding Effect. This Termination of Lease Agreement shall inure to the benefit of and shall be binding upon the parties and their respective successors and assigns and/or successors in interest.

3. Applicable Law. This Termination of Lease Agreement shall be governed exclusively by the applicable laws of the State of New York without giving effect to conflicts of law principles.

(Remainder of Page Intentionally Left Blank – Signature Pages Follow)

IN WITNESS WHEREOF, the Issuer and the Hospital have executed this Termination of Lease as of the day and year first written above.

**ONTARIO COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY**

By: *Michael J. Manikowski*  
Name: Michael J. Manikowski  
Title: Executive Director

STATE OF NEW YORK    )  
  ) ss.:  
COUNTY OF MONROE    )


On the 19th day of December in the year 2017, before me, the undersigned, personally appeared **Michael J. Manikowski**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument, and acknowledged to me that he executed the same in his capacity, and that by his signature on the within instrument, the individual, or the person or entity on behalf of which the individual acted, executed the instrument.

ELIZABETH A. WOOD  
Notary Public, State of New York  
Reg. #: 0114706100015  
Qualified in Monroe County  
Certificate Filed in Monroe County  
Commission Expires: 12/15/ 19

*Elizabeth A. Wood*  
Notary Public

Signature Page 1 of 2  
Termination of Lease

**THE FREDERICK FERRIS THOMPSON  
HOSPITAL**

By:   
Name: Mark Prunoske  
Title: Chief Financial Officer

STATE OF NEW YORK    )  
                                  ) ss.:  
COUNTY OF ONTARIO    )

On the 21<sup>st</sup> day of December in the year 2017, before me, the undersigned, personally appeared **Mark Prunoske**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument, and acknowledged to me that he executed the same in his capacity, and that by his signature on the within instrument, the individual, or the person or entity on behalf of which the individual acted, executed the instrument.

LALENA D SYMONDS  
NOTARY PUBLIC-STATE OF NEW YORK  
NO. 01SY4994092  
QUALIFIED IN MONROE COUNTY  
MY COMMISSION EXPIRES 03-30-2018

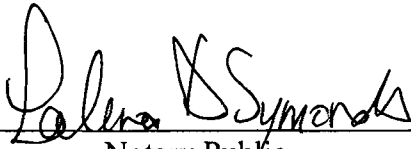
  
Notary Public

EXHIBIT A

Legal Description of Real Property

**Parcel A**

All That Tract or Parcel of Land containing 11.793 acres of land, more or less, situate in Township 10, Range 3, City of Canandaigua, County of Ontario, and State of New York, being more particularly bounded and described as follows:

Beginning at a point, said point being the intersection of the northerly right-of-way line of Parrish Street (66' right-of-way) with the easterly right-of-way line of West Street (66' right-of-way); thence

1. N22°24'10"W, along said easterly right-of-way line, a distance of 656.30 feet to a point; thence
2. N67°35'50"E, through a portion of lands now or formerly of Frederick Ferris Thompson Hospital (TM #83.20-01-2.1), a distance of 837.93 feet to a point; thence
3. S23°15'20"E, continuing through a portion of said lands of Frederick Ferris Thompson Hospital and along the westerly boundary line of lands now or formerly of F.F. Thompson Continuing Care Center, Inc. (TM #83.20-01-04), a distance of 650.34 feet to a point on the aforementioned northerly right-of-way line of Parrish Street; thence
4. S67°11'20"W, along said northerly right-of-way line, a distance of 847.63 feet to the point of beginning.

Excepting therefrom, All That Tract or Parcel of Land containing 0.847 acres of land, bounded and described as follows:

Commencing at a point, said point being the intersection of the northerly right-of-way line of Parrish Street (66' right-of-way) with the easterly right-of-way line of West Street (66' right-of-way); thence

- A. N22°24'10"W, along said easterly right-of-way line, a distance of 424.13 feet to a point; thence
- B. N67°35'50"E, a distance of 274.62 feet to the true point and place of beginning; thence
  1. N22°52'48"W, a distance of 80.55 feet to a point; thence
  2. S67°22'52"W, a distance of 10.20 feet to a point; thence
  3. N22°30'28"W, a distance of 15.99 feet to a point; thence
  4. N67°21'54"E, a distance of 10.09 feet to a point; thence
  5. N22°52'48"W, a distance of 99.70 feet to a point; thence
  6. N67°16'00"E, a distance of 187.41 feet to a point; thence
  7. S22°52'48"E, a distance of 195.91 feet to a point; thence

8. S67°09'50"W, a distance of 187.41 feet to the point of beginning.



## Parcel B

All That Tract or Parcel of Land containing 5.028 acres of land, more or less, situate in Township 10, Range 3, City of Canandaigua, County of Ontario, and State of New York, being more particularly bounded and described as follows:

Beginning at a point, said point being the intersection of the westerly boundary line of lands now or formerly of FFTH Properties, Inc. (TM #83.20-01-05) with the northerly right-of-way line of Parrish Street (66' right-of-way); thence

1. S 67°11'20"W, along said northerly right-of-way line, a distance of 370.00 feet to a point; thence
2. N 23°15'20"W, along the easterly boundary line of lands now or formerly of Frederick Ferris Thompson Hospital (TM #83.20-01-2.1), a distance of 592.00 feet to a point; thence
3. N 67°11'20"E, along the southerly boundary line of said lands of Frederick Ferris Thompson Hospital, a distance of 370.00 feet to a point at the southwest corner of lands now or formerly of Finger Lakes Manor, LLC (TM #83.20-01-07); thence
4. S 23°15'20"E, along the westerly boundary line of lands now or formerly of Frederick Ferris Thompson Hospital (TM #83.20-01-6.2) and along the aforementioned westerly boundary line of FFTH Properties, Inc., a distance of 592.00 feet to the point of beginning.



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

Recording office time stamp

See Form TP-584-I, Instructions for Form TP-584, before completing this form. Print or type.

**Schedule A — Information relating to conveyance** Termination of Lease Agreement

Grantor/Transferor <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate/Trust <input type="checkbox"/> Single member LLC <input type="checkbox"/> Other	Name (if individual, last, first, middle initial) ( <input type="checkbox"/> check if more than one grantor ) Ontario County Industrial Development Agency Mailing address 20 Ontario Street City State ZIP code Canandaigua NY 14424 Single member's name if grantor is a single member LLC (see instructions)	Social security number  Social security number  Federal EIN 52-1326077 Single member EIN or SSN
Grantee/Transferee <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate/Trust <input type="checkbox"/> Single member LLC <input type="checkbox"/> Other LLC	Name (if individual, last, first, middle initial) ( <input type="checkbox"/> check if more than one grantee ) The Frederick Ferris Thompson Hospital Mailing address 350 Parrish Street City State ZIP code Canandaigua NY 14424 Single member's name if grantee is a single member LLC (see instructions)	Social security number  Social security number  Federal EIN 16-0743024 Single member EIN or SSN

Location and description of property conveyed

Tax map designation – Section, block & lot (include dots and dashes)	SWIS code (six digits)	Street address	City, town, or village	County
			Canandaigua	Ontario

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 checked="" type="checkbox"/> Commercial/Industrial 6 <input type="checkbox"/> Apartment building 7 <input type="checkbox"/> Office building 8 <input type="checkbox"/> Other _____	Date of conveyance <table border="1" style="display: inline-table; text-align: center;"> <tr> <td style="width: 30px;">12</td> <td style="width: 30px;">27</td> <td style="width: 30px;">2017</td> </tr> <tr> <td>month</td> <td>day</td> <td>year</td> </tr> </table>	12	27	2017	month	day	year	Percentage of real property conveyed which is residential real property _____ 0 % (see instructions)
12	27	2017							
month	day	year							

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 identity 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 checked="" 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 checked="" 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 type="checkbox"/> Conveyance pursuant to divorce or separation<br>s. <input type="checkbox"/> Other (describe) _____ |
|--|--|--|

For recording officer's use	Amount received Schedule B., Part I \$ _____ Schedule B., Part II \$ _____	Date received	Transaction number
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**Schedule B – Real estate transfer tax return (Tax Law, Article 31)**

**Part I – Computation of tax due**

- 1 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) .....  **Exemption claimed**
- 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 Tax: \$2 for each \$500, or fractional part thereof, of consideration on line 3 .....
- 5 Amount of credit claimed for tax previously paid (see instructions and attach Form TP-584.1, Schedule G) .....
- 6 Total tax due\* (subtract line 5 from line 4) .....

1.		
2.		
3.		
4.		
5.		
6.		

**Part II – 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 I, line 1) .....
- 2 Taxable consideration (multiply line 1 by the percentage of the premises which is residential real property, as shown in Schedule A) .....
- 3 Total additional transfer tax due\* (multiply line 2 by 1% (.01)) .....

1.		
2.		
3.		

**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) ..... Transaction in connection with an Industrial Development Agency ..... k

\*The total tax (from Part I, line 6 and Part II, line 3 above) is due within 15 days from the date conveyance. Please make check(s) payable to the county clerk where the recording is to take place. If the recording is to take place in the New York City boroughs of Manhattan, Bronx, Brooklyn, or Queens, 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 but not in Richmond County, 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	Executive Director _____ Title	_____ Grantee signature	Chief Financial Officer _____ Title
Michael J. Manokowski Ontario County Industrial Development Agency		By: Mark Prunoske The Frederick Ferris Thompson Hospital	
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 the New York City boroughs of Manhattan, Bronx, Brooklyn, or Queens, 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.

**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 but not in Richmond County, 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	Executive Director _____ Title	 _____ Grantee signature	Chief Financial Officer _____ Title
Michael J. Manokowski Ontario County Industrial Development Agency		By: Mark Prunoske The Frederick Ferris Thompson Hospital	
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 the New York City boroughs of Manhattan, Bronx, Brooklyn, or Queens, 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.

**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.

If the property is being conveyed by a referee pursuant to a foreclosure proceeding, proceed to Part II, and check the second box under Exemptions for nonresident transferor(s)/seller(s) and sign at bottom.

**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