

**OFFICE OF GENERAL COUNSEL**

New York State Department of Environmental Conservation  
625 Broadway, 14th Floor, Albany, New York 12233-1500  
Phone: (518) 402-9185 • Fax: (518) 402-9018  
www.dec.ny.gov

October 23, 2015

**SENT VIA CERTIFIED MAIL –  
RETURN RECEIPT REQUESTED**

Mr. Grant S. Cooper, Jr. PhD, PE  
The Church of Jesus Christ of  
Latter-Day Saints  
Real Estate Services Dept.  
50 East North Temple St.  
Salt Lake City, Utah 84150-0012

**RE: Environmental Easement Package  
Site Name: CPB  
Site No.: C241158**

Dear Dr. Cooper:

Enclosed, please find the fully executed Environmental Easement, NYC-RPT and TP 584 referencing the site located at 3229 Far Rockaway Blvd., New York, NY and the Corporation of the Presiding Bishop of The Church of Jesus Christ of Latter-Day Saints.

Once the Environmental Easement is recorded, the local municipality will need to be notified via Certified Mail, Return Receipt Requested.

Please return a copy of the recorded easement marked by the County Clerk's Office with the date and location of recording, and a certified copy of the municipal notice. The information from the recorded easement and notices are necessary to process the Certificate of Completion.



Department of  
Environmental  
Conservation

If you have any further questions or concerns relating to this matter, please contact our office at 518-402-9510.

Sincerely,

*Andrew Guglielmi*

Andrew Guglielmi, Esq.  
Section Chief A  
Bureau of Remediation

ec: B. Burns, Esq., NYSDEC

**ENVIRONMENTAL EASEMENT GRANTED PURSUANT TO ARTICLE 71, TITLE 36  
OF THE NEW YORK STATE ENVIRONMENTAL CONSERVATION LAW**

**THIS INDENTURE** made this 21<sup>st</sup> day of October, 2015, between Owner(s) Corporation of the Presiding Bishop of The Church of Jesus Christ of Latter-day Saints, having an office at 50 E. North Temple Street, Salt Lake City, Utah 84150, County of Salt Lake, State of Utah (the "Grantor"), and The People of the State of New York (the "Grantee."), acting through their Commissioner of the Department of Environmental Conservation (the "Commissioner", or "NYSDEC" or "Department" as the context requires) with its headquarters located at 625 Broadway, Albany, New York 12233,

**WHEREAS**, the Legislature of the State of New York has declared that it is in the public interest to encourage the remediation of abandoned and likely contaminated properties ("sites") that threaten the health and vitality of the communities they burden while at the same time ensuring the protection of public health and the environment; and

**WHEREAS**, the Legislature of the State of New York has declared that it is in the public interest to establish within the Department a statutory environmental remediation program that includes the use of Environmental Easements as an enforceable means of ensuring the performance of operation, maintenance, and/or monitoring requirements and the restriction of future uses of the land, when an environmental remediation project leaves residual contamination at levels that have been determined to be safe for a specific use, but not all uses, or which includes engineered structures that must be maintained or protected against damage to perform properly and be effective, or which requires groundwater use or soil management restrictions; and

**WHEREAS**, the Legislature of the State of New York has declared that Environmental Easement shall mean an interest in real property, created under and subject to the provisions of Article 71, Title 36 of the New York State Environmental Conservation Law ("ECL") which contains a use restriction and/or a prohibition on the use of land in a manner inconsistent with engineering controls which are intended to ensure the long term effectiveness of a site remedial program or eliminate potential exposure pathways to hazardous waste or petroleum; and

**WHEREAS**, Grantor, is the owner of real property located at the address of 3229 Far Rockaway Boulevard in the City of New York, County of Queens and State of New York, known and designated on the tax map of the New York City Department of Finance as tax map parcel number: Block 15950 Lot 29, being the same as that property conveyed to Grantor by deed dated December 12, 2002 and recorded in the City Register of the City of New York in Instrument No. 2003000032470. The property subject to this Environmental Easement (the "Controlled Property") comprises approximately 1.1447 +/- acres, and is hereinafter more fully described in the Land Title Survey dated May 28, 2015 prepared by Keystone Consulting Engineers, which will be attached to the Site Management Plan. The Controlled Property description is set forth in and attached hereto as Schedule A; and

**WHEREAS**, the Department accepts this Environmental Easement in order to ensure the protection of public health and the environment and to achieve the requirements for remediation

established for the Controlled Property until such time as this Environmental Easement is extinguished pursuant to ECL Article 71, Title 36; and

**NOW THEREFORE**, in consideration of the mutual covenants contained herein and the terms and conditions of Brownfield Cleanup Agreement Index Number: C241158, Grantor conveys to Grantee a permanent Environmental Easement pursuant to ECL Article 71, Title 36 in, on, over, under, and upon the Controlled Property as more fully described herein ("Environmental Easement")

1. Purposes. Grantor and Grantee acknowledge that the Purposes of this Environmental Easement are: to convey to Grantee real property rights and interests that will run with the land in perpetuity in order to provide an effective and enforceable means of encouraging the reuse and redevelopment of this Controlled Property at a level that has been determined to be safe for a specific use while ensuring the performance of operation, maintenance, and/or monitoring requirements; and to ensure the restriction of future uses of the land that are inconsistent with the above-stated purpose.

2. Institutional and Engineering Controls. The controls and requirements listed in the Department approved Site Management Plan ("SMP") including any and all Department approved amendments to the SMP are incorporated into and made part of this Environmental Easement. These controls and requirements apply to the use of the Controlled Property, run with the land, are binding on the Grantor and the Grantor's successors and assigns, and are enforceable in law or equity against any owner of the Controlled Property, any lessees and any person using the Controlled Property.

A. (1) The Controlled Property may be used for:

**Restricted Residential as described in 6 NYCRR Part 375-1.8(g)(2)(ii), Commercial as described in 6 NYCRR Part 375-1.8(g)(2)(iii) and Industrial as described in 6 NYCRR Part 375-1.8(g)(2)(iv). Notwithstanding, this Environmental Easement does not create a restriction of the potential use of the property for purposes of a church meetinghouse, if such use is consistent with local zoning law and is approved by the New York City Department of City Planning.**

(2) All Engineering Controls must be operated and maintained as specified in the Site Management Plan (SMP);

(3) All Engineering Controls must be inspected at a frequency and in a manner defined in the SMP;

(4) The use of groundwater underlying the property is prohibited without necessary water quality treatment as determined by the NYSDOH or the New York City Department of Health and Mental Hygiene to render it safe for use as drinking water or for industrial purposes, and the user must first notify and obtain written approval to do so from the Department;

(5) Groundwater and other environmental or public health monitoring must be

performed as defined in the SMP;

(6) Data and information pertinent to Site Management of the Controlled Property must be reported at the frequency and in a manner defined in the SMP;

(7) All future activities on the property that will disturb remaining contaminated material must be conducted in accordance with the SMP;

(8) Monitoring to assess the performance and effectiveness of the remedy must be performed as defined in the SMP;

(9) Operation, maintenance, monitoring, inspection, and reporting of any mechanical or physical components of the remedy shall be performed as defined in the SMP;

(10) Access to the site must be provided to agents, employees or other representatives of the State of New York with reasonable prior notice to the property owner to assure compliance with the restrictions identified by this Environmental Easement.

B. The Controlled Property shall not be used for Residential purposes as defined in 6NYCRR 375-1.8(g)(2)(i), and the above-stated engineering controls may not be discontinued without an amendment or extinguishment of this Environmental Easement.

C. The SMP describes obligations that the Grantor assumes on behalf of Grantor, its successors and assigns. The Grantor's assumption of the obligations contained in the SMP which may include sampling, monitoring, and/or operating a treatment system, and providing certified reports to the NYSDEC, is and remains a fundamental element of the Department's determination that the Controlled Property is safe for a specific use, but not all uses. The SMP may be modified in accordance with the Department's statutory and regulatory authority. The Grantor and all successors and assigns, assume the burden of complying with the SMP and obtaining an up-to-date version of the SMP from:

Site Control Section  
Division of Environmental Remediation  
NYSDEC  
625 Broadway  
Albany, New York 12233  
Phone: (518) 402-9553

D. Grantor must provide all persons who acquire any interest in the Controlled Property a true and complete copy of the SMP that the Department approves for the Controlled Property and all Department-approved amendments to that SMP.

E. Grantor covenants and agrees that until such time as the Environmental Easement is extinguished in accordance with the requirements of ECL Article 71, Title 36 of the ECL, the property deed and all subsequent instruments of conveyance relating to the Controlled Property shall state in at least fifteen-point bold-faced type:

**This property is subject to an Environmental Easement held by the New York State Department of Environmental Conservation pursuant to Title 36 of Article 71 of the Environmental Conservation Law.**

F. Grantor covenants and agrees that this Environmental Easement shall be incorporated in full or by reference in any leases, licenses, or other instruments granting a right to use the Controlled Property.

G. Grantor covenants and agrees that it shall, at such time as NYSDEC may require, submit to NYSDEC a written statement by an expert the NYSDEC may find acceptable certifying under penalty of perjury, in such form and manner as the Department may require, that:

(1) the inspection of the site to confirm the effectiveness of the institutional and engineering controls required by the remedial program was performed under the direction of the individual set forth at 6 NYCRR Part 375-1.8(h)(3).

(2) the institutional controls and/or engineering controls employed at such site:  
(i) are in-place;  
(ii) are unchanged from the previous certification, or that any identified changes to the controls employed were approved by the NYSDEC and that all controls are in the Department-approved format; and

(iii) that nothing has occurred that would impair the ability of such control to protect the public health and environment;

(3) the owner will continue to allow access to such real property to evaluate the continued maintenance of such controls;

(4) nothing has occurred that would constitute a violation or failure to comply with any site management plan for such controls;

(5) the report and all attachments were prepared under the direction of, and reviewed by, the party making the certification;

(6) to the best of his/her knowledge and belief, the work and conclusions described in this certification are in accordance with the requirements of the site remedial program, and generally accepted engineering practices; and

(7) the information presented is accurate and complete.

3. Right to Enter and Inspect. Grantee, its agents, employees, or other representatives of the State may enter and inspect the Controlled Property in a reasonable manner and at reasonable times to assure compliance with the above-stated restrictions. Notwithstanding anything in this Environmental Easement to the contrary, entrance to and inspection of the Controlled Property on Sundays will be limited to emergency situations only.

4. Reserved Grantor's Rights. Grantor reserves for itself, its assigns, representatives, and successors in interest with respect to the Property, all rights as fee owner of the Property, including:

A. Use of the Controlled Property for all purposes not inconsistent with, or limited by the terms of this Environmental Easement;

B. The right to give, sell, assign, or otherwise transfer part or all of the underlying fee interest to the Controlled Property, subject and subordinate to this Environmental Easement;

5. Enforcement

A. This Environmental Easement is enforceable in law or equity in perpetuity by Grantor, Grantee, or any affected local government, as defined in ECL Section 71-3603, against the owner of the Property, any lessees, and any person using the land. Enforcement shall not be defeated because of any subsequent adverse possession, laches, estoppel, or waiver. It is not a defense in any action to enforce this Environmental Easement that: it is not appurtenant to an interest in real property; it is not of a character that has been recognized traditionally at common law; it imposes a negative burden; it imposes affirmative obligations upon the owner of any interest in the burdened property; the benefit does not touch or concern real property; there is no privity of estate or of contract; or it imposes an unreasonable restraint on alienation.

B. If any person violates this Environmental Easement, the Grantee may revoke the Certificate of Completion with respect to the Controlled Property.

C. Grantee shall notify Grantor of a breach or suspected breach of any of the terms of this Environmental Easement. Such notice shall set forth how Grantor can cure such breach or suspected breach and give Grantor a reasonable amount of time from the date of receipt of notice in which to cure. At the expiration of such period of time to cure, or any extensions granted by Grantee, the Grantee shall notify Grantor of any failure to adequately cure the breach or suspected breach, and Grantee may take any other appropriate action reasonably necessary to remedy any breach of this Environmental Easement, including the commencement of any proceedings in accordance with applicable law.

D. The failure of Grantee to enforce any of the terms contained herein shall not be deemed a waiver of any such term nor bar any enforcement rights.

6. Notice. Whenever notice to the Grantee (other than the annual certification) or approval from the Grantee is required, the Party providing such notice or seeking such approval shall identify the Controlled Property by referencing the following information:

County, NYSDEC Site Number, NYSDEC Brownfield Cleanup Agreement, State Assistance Contract or Order Number, and the County tax map number or the Liber and Page or computerized system identification number.

Parties shall address correspondence to:      Site Number: C241158  
Office of General Counsel  
NYSDEC  
625 Broadway  
Albany New York 12233-5500

With a copy to:                                      Site Control Section  
Division of Environmental Remediation

NYSDEC  
625 Broadway  
Albany, NY 12233

All notices and correspondence shall be delivered by hand, by registered mail or by Certified mail and return receipt requested. The Parties may provide for other means of receiving and communicating notices and responses to requests for approval.

7. Recordation. Grantor shall record this instrument, within thirty (30) days of execution of this instrument by the Commissioner or her/his authorized representative in the office of the recording officer for the county or counties where the Property is situated in the manner prescribed by Article 9 of the Real Property Law.

8. Amendment. Any amendment to this Environmental Easement may only be executed by the Commissioner of the New York State Department of Environmental Conservation or the Commissioner's Designee, and filed with the office of the recording officer for the county or counties where the Property is situated in the manner prescribed by Article 9 of the Real Property Law.

9. Extinguishment. This Environmental Easement may be extinguished only by a release by the Commissioner of the New York State Department of Environmental Conservation, or the Commissioner's Designee, and filed with the office of the recording officer for the county or counties where the Property is situated in the manner prescribed by Article 9 of the Real Property Law.

10. Joint Obligation. If there are two or more parties identified as Grantor herein, the obligations imposed by this instrument upon them shall be joint and several.

**Remainder of Page Intentionally Left Blank**





**THIS ENVIRONMENTAL EASEMENT IS HEREBY ACCEPTED BY THE PEOPLE OF THE STATE OF NEW YORK**, Acting By and Through the Department of Environmental Conservation as Designee of the Commissioner,

By:   
Robert W. Schick, Director  
Division of Environmental Remediation

**Grantee's Acknowledgment**

STATE OF NEW YORK    )  
  ) ss:  
COUNTY OF ALBANY    )

On the 21<sup>st</sup> day of October, in the year 2015, before me, the undersigned, personally appeared Robert W. Schick, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name is (are) subscribed to the within instrument and acknowledged to me that he/she/ executed the same in his/her/ capacity as Designee of the Commissioner of the State of New York Department of Environmental Conservation, and that by his/her/ signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

  
\_\_\_\_\_  
Notary Public - State of New York

**David J. Chiusano**  
**Notary Public, State of New York**  
**No. 01CH5032146**  
**Qualified in Schenectady County**  
**Commission Expires August 22, 2016**

**SCHEDULE "A" PROPERTY DESCRIPTION**

**Legal Description of Easement Area  
CPB Site – Queens, New York  
NYSDEC Brownfields Cleanup Program  
Site No. C241158**

BEGINNING AT A POINT ON THE SOUTHERLY SIDE OF FAR ROCKAWAY BOULEVARD (AS NOW OPEN AND IN USE, 50 FEET WIDE, 60 FEET FINAL), DISTANT 150.00 FEET WESTERLY FROM A CORNER FORMED BY THE INTERSECTION OF SAID SOUTHERLY SIDE OF FAR ROCKAWAY BOULEVARD AND THE WESTERLY SIDE OF BEACH 32ND STREET (AS NOW OPEN AND IN USE, 50 FEET WIDE, 60 FEET FINAL, A/K/A CHANNEL AVENUE);

RUNNING THENCE SOUTHERLY ALONG A LINE FORMING AN INTERIOR ANGLE OF 85 DEGREES 54 MINUTES 46.4 SECONDS WITH THE SOUTHERLY SIDE OF FAR ROCKAWAY BOULEVARD, 208.03 FEET TO THE NORTHERLY SIDE OF ROCKAWAY FREEWAY (AS NOW AND OPEN IN USE, 50 FEET WIDE, A/K/A LONG ISLAND RAIL ROAD FREEWAY);

THENCE WESTERLY ALONG THE NORTHERLY SIDE OF ROCKAWAY FREEWAY, 204.19 FEET;

THENCE NORTHWESTERLY ALONG A LINE FORMING AN INTERIOR ANGLE OF 96 DEGREES 20 MINUTES 54.1 SECONDS WITH THE LAST MENTIONED LINE, 225.98 FEET TO THE SOUTHERLY SIDE OF FAR ROCKAWAY BOULEVARD;

THENCE EASTERLY ALONG THE SOUTHERLY SIDE OF FAR ROCKAWAY BOULEVARD, 259.58 FEET TO THE POINT OR PLACE OF BEGINNING.

CONTAINING 1.1447 ACRES (49,863 S.F.)



# NYC RPT

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

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

FINANCE  
NEW YORK  
THE CITY OF NEW YORK  
DEPARTMENT OF FINANCE

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  
Corporation of the Presiding Bishop of the Church of Jesus Christ

● Grantor is a(n):  Individual  partnership (must complete Schedule 3)  corporation  other \_\_\_\_\_ Telephone Number  
801-240-4310

● Permanent mailing address after transfer (number and street)  
50 East North Temple Street

● City and State  
Salt Lake City, Utah Zip Code  
84150

● EMPLOYER IDENTIFICATION NUMBER 87-0234341 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  
New York State Department of Environmental Conservation

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

● Permanent mailing address after transfer (number and street)  
625 Broadway, 14th Floor

● City and State  
Albany, NY Zip Code  
12233

● EMPLOYER IDENTIFICATION NUMBER 14-6013200 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
3229 Far Rockaway Blvd.		Queens	15950	29		63,031.3	

● DATE OF TRANSFER TO GRANTEE: \_\_\_\_\_ ● PERCENTAGE OF INTEREST TRANSFERRED: 0 %

### 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): \_\_\_\_\_

**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.

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 checked="" 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. TOTAL CONSIDERATION (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
		\$50.00
1. Total Consideration (from line 11, above)	1.	\$0.00
2. Excludable liens (see instructions)	2.	
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.	0 %
6. Taxable consideration (multiply line 3 by line 5)	6.	
7. Tax (multiply line 6 by line 4)	7.	\$0.00
8. Credit (see instructions)	8.	
9. Tax due (line 7 less line 8) (if the result is negative, enter zero)	9.	
10. Interest (see instructions)	10.	
11. Penalty (see instructions)	11.	
12. Total tax due (add lines 9, 10 and 11)	12.	\$0.00
13. Filing Fee	13.	50 00
14. Total Remittance Due (line 12 plus line 13)	14.	\$50.00

**SCHEDULE 3 - TRANSFERS INVOLVING MULTIPLE GRANTORS AND/OR GRANTEES 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**


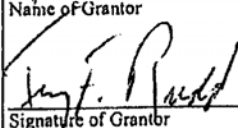
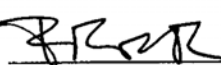
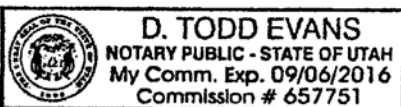
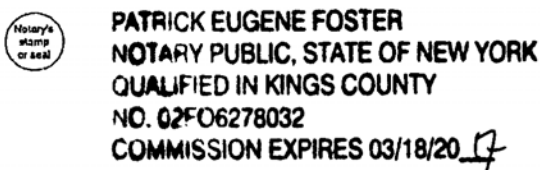
Name of Attorney <b>James Ellsworth</b>		Telephone Number ( 801 ) <b>328-3600</b>	
Address (number and street) <b>50 E. South Temple Street</b>		City and State <b>Salt Lake City, UT</b>	Zip Code <b>84111</b>
EMPLOYER IDENTIFICATION NUMBER <b>87-0375296</b>	OR	SOCIAL SECURITY NUMBER	

**GRANTEE'S ATTORNEY**

Name of Attorney <b>Bradford D. Burns</b>		Telephone Number ( 518 ) <b>402-9518</b>	
Address (number and street) <b>625 Broadway, 14th Floor</b>		City and State <b>Albany, NY</b>	Zip Code <b>12233-1500</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	
Sworn to and subscribed to		Sworn to and subscribed to	
before me on this <u>7</u> day	<u>87-0234341</u> EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER	before me on this <u>19<sup>th</sup></u> day	<u>14-6013200</u> EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER
of <u>OCTOBER</u> , 20 <u>15</u> .		of <u>OCTOBER</u> , 20 <u>15</u> .	
 Signature of Notary	 Name of Grantor Signature of Grantor	 Signature of Notary	<u>Andrew Engelman, Esq.</u> Name of Grantee <u>NY509C</u> Signature of Grantee
	AUTHORIZED AGENT		
			
* Corporation of the Presiding Bishop of The Church of Jesus Christ of Latter-day Saints, a Utah corporation sole.		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.	

**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 instructions) .....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 here 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 \_\_\_\_\_

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 IN LIEU OF LIQUIDATION OF CORPORATION PARTNERSHIP OR BENEFIT**

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: \_\_\_\_\_
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 Transfer Tax paid upon acquisition by grantor ..... \_\_\_\_\_
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: (✓)
 

<input type="checkbox"/> Corporation wholly owned by grantor(s)	<input type="checkbox"/> Partnership consisting wholly of grantor(s)
<input type="checkbox"/> Corporation owned by grantor(s) and other(s)	<input type="checkbox"/> Partnership consisting of grantor(s) and other(s)
<input type="checkbox"/> 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. \_\_\_\_\_
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 G - TRANSFER BY OR TO A TAX EXEMPT ORGANIZATION**

NONPROFIT ORGANIZATIONS PLEASE REFER TO THE INSTRUCTIONS "EXEMPTIONS FROM THE TRANSFER TAX"

**NOTE**

A transfer by or to an eligible tax exempt organization is exempt from the Real Property Transfer Tax. To be eligible, an organization must be operated exclusively for religious, charitable or educational purposes and must provide proof of the organization's tax exempt status. If claiming tax exempt status, please answer questions 1 and 2. Additionally, the organization must provide copies of any letters granting an IRS or New York State sales tax exemption or New York City exemption and ATTACH AN AFFIDAVIT stating whether such an exemption remains in effect.

1. Is the grantor or grantee an organization exempt from taxation pursuant to IRS Code Section 501(c)(3)? (✓) .....  YES  NO  
If "yes", attach a copy of the letter from the U. S. Treasury Department granting the exemption.
2. Has the grantor or grantee received an exemption from sales tax from the NYS Department of Taxation and Finance? (✓)...  YES  NO  
If "yes", attach a copy of the letter from the NYS Department of Taxation and Finance granting the exemption.

**SCHEDULE H - TRANSFER OF CONTROLLING ECONOMIC INTEREST**

A. Name, address and Employer Identification Number (EIN) of entity with respect to which a controlling economic interest has been transferred:

Name: \_\_\_\_\_

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

EIN  -

**NOTE**

If the real property that is the subject of this transfer is owned by an entity other than the entity listed above, check (✓) the box and attach a schedule listing the name, address and Employer Identification Number of the entity.

B. Total percentage of economic interest transferred in this transaction .....	B.	<input type="text"/>	%
C. Total percentage of economic interest transferred by this grantor(s) or others in related transfers or pursuant to plan (including this transaction) .....	C.	<input type="text"/>	%
D. Total percentage of economic interest transferred by this grantor(s) or others within the preceding three years (including this transaction) .....	D.	<input type="text"/>	%
E. Total percentage of economic interest acquired by this grantee(s) or others in related transfers or pursuant to plan (including this transaction) .....	E.	<input type="text"/>	%
F. Total percentage of economic interest acquired by this grantee(s) or others within the preceding three years (including this transaction) .....	F.	<input type="text"/>	%

**NOTE**

If any of the above percentages is 50% or more, complete lines 1 and 2 below and Schedules 1 and 2. Attach a rider explaining apportionment of consideration.

**COMPUTATION OF CONSIDERATION**

1. Total consideration for this transfer .....	1.	<input type="text"/>	<input type="text"/>
2. Amount apportioned to item of NYC real property or interest therein (see instructions) .....	2.	<input type="text"/>	<input type="text"/>

**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.

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



# 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**

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) Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-day Saints Mailing address 50 East North Temple Street City State ZIP code Salt Lake City UT 84150 Single member's name if grantor is a single member LLC (see instructions)	Social security number  Social security number  Federal EIN 87-0234341 Single member EIN or SSN
Grantee/Transferee <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate/Trust <input type="checkbox"/> Single member LLC <input checked="" type="checkbox"/> Other	Name (if individual, last, first, middle initial) ( <input type="checkbox"/> check if more than one grantee) New York State Department of Environmental Conservation Mailing address 625 Broadway City State ZIP code Albany NY 12233 Single member's name if grantee is a single member LLC (see instructions)	Social security number  Social security number  Federal EIN 14-6013200 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
Block 15950 - Lot 29	650000	3229 Far Rockaway Boulevard	New York City	Queens

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 checked="" type="checkbox"/> Vacant land	5 <input type="checkbox"/> Commercial/Industrial 6 <input type="checkbox"/> Apartment building 7 <input type="checkbox"/> Office building 8 <input type="checkbox"/> Other _____	Date of conveyance <div style="border: 1px solid black; padding: 2px; display: inline-block;">                     10 / 21 / 2015  <small>month day year</small> </div>	Percentage of real property conveyed which is residential real property _____ 0% <small>(see instructions)</small>
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Condition of conveyance (check all that apply)

a. <input type="checkbox"/> Conveyance of fee interest  b. <input type="checkbox"/> Acquisition of a controlling interest (state percentage acquired _____%)  c. <input type="checkbox"/> Transfer of a controlling interest (state percentage transferred _____%)  d. <input type="checkbox"/> Conveyance to cooperative housing corporation  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)  g. <input type="checkbox"/> Conveyance for which credit for tax previously paid will be claimed (attach Form TP-584.1, Schedule G)  h. <input type="checkbox"/> Conveyance of cooperative apartment(s)  i. <input type="checkbox"/> Syndication  j. <input type="checkbox"/> Conveyance of air rights or development rights  k. <input type="checkbox"/> Contract assignment	l. <input type="checkbox"/> Option assignment or surrender  m. <input type="checkbox"/> Leasehold assignment or surrender  n. <input type="checkbox"/> Leasehold grant  o. <input checked="" type="checkbox"/> Conveyance of an easement  p. <input type="checkbox"/> Conveyance for which exemption from transfer tax claimed (complete Schedule B, Part III)  q. <input type="checkbox"/> Conveyance of property partly within and partly outside the state  r. <input type="checkbox"/> Conveyance pursuant to divorce or separation  s. <input type="checkbox"/> Other (describe) _____
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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) ..... <input checked="" type="checkbox"/> Exemption claimed	1.	0
2 Continuing lien deduction (see Instructions if property is taken subject to mortgage or lien) .....	2.	0
3 Taxable consideration (subtract line 2 from line 1) .....	3.	0
4 Tax: \$2 for each \$500, or fractional part thereof, of consideration on line 3 .....	4.	0
5 Amount of credit claimed for tax previously paid (see instructions and attach Form TP-584.1, Schedule G) .....	5.	0
6 Total tax due* (subtract line 5 from line 4) .....	6.	0

**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) .....	1.	0
2 Taxable consideration (multiply line 1 by the percentage of the premises which is residential real property, as shown in Schedule A) ...	2.	0
3 Total additional transfer tax due* (multiply line 2 by 1% (.01)) .....	3.	0

**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

\*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.

<p><i>Re</i> <u>Ray F. Wood</u> Grantor signature</p>	<p>AUTHORIZED AGENT _____ Title</p>	<p><u>Andrew Guglielmi</u> Grantee signature</p>	<p>_____ Title</p>
<p>_____ Grantor signature</p>	<p>_____ Title</p>	<p><u>Andrew Guglielmi, Esq.</u> Grantee signature</p>	<p>_____ Title</p>

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