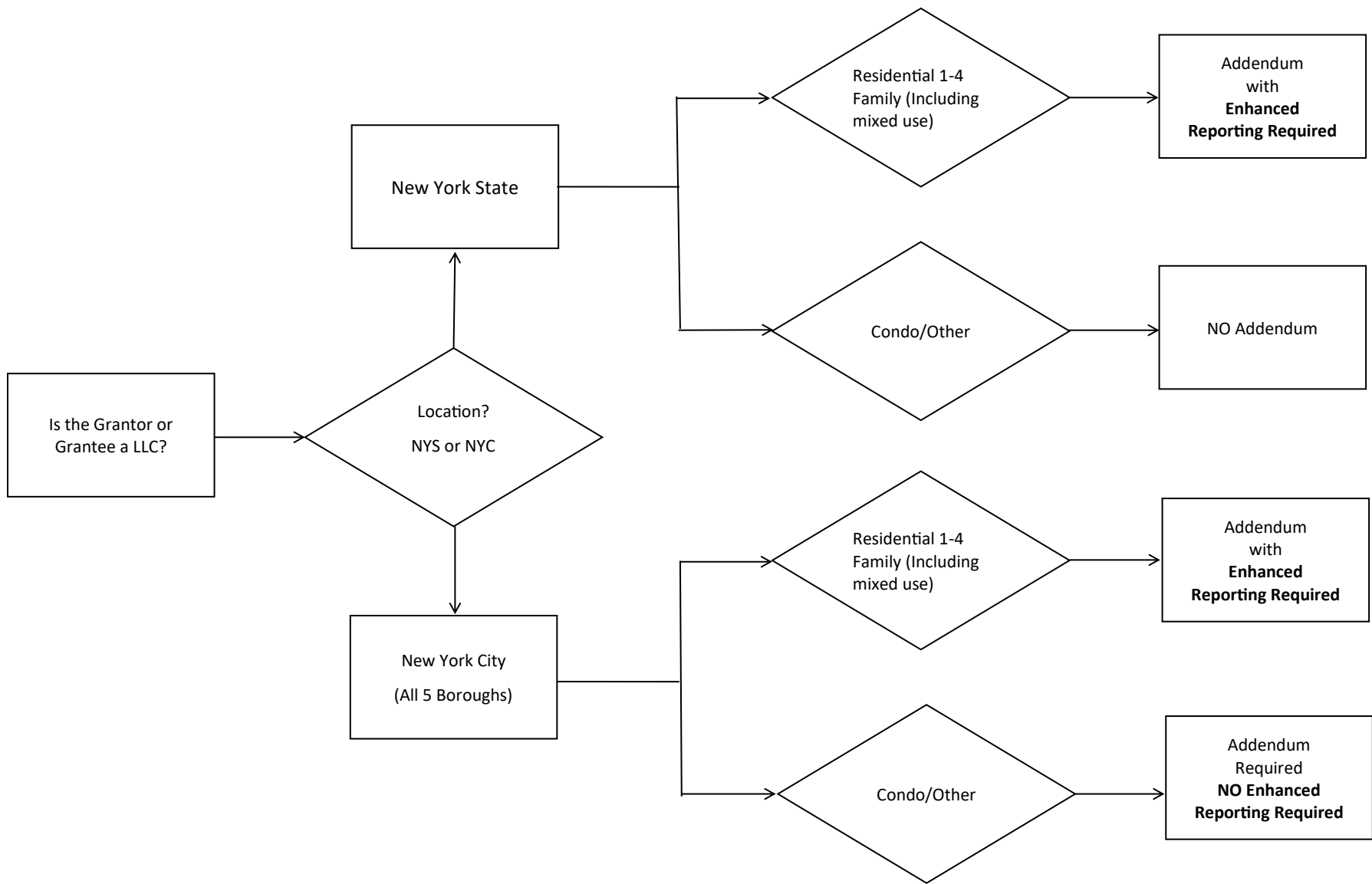


# ENHANCED LLC DISCLOSURE REQUIREMENTS

Effective for transfer on and after 9/13/19

## WHEN A LLC IS THE GRANTOR OR GRANTEE IN A DEED

	<b>RESIDENTIAL</b>  <i>"building containing 1 to 4 family dwelling units"</i> Note: Includes building containing mixed use premises Example: Retail on 1st floor and 2 residential units on 2nd floor	<b>CONDO. UNIT</b>	<b>OTHER PROPERTY</b>
<b>NEW YORK STATE TP-584</b>	<p>Supplemental Transfer Tax LLC Disclosure Addendum required - must be attached to TP-584; this list must identify the names and addresses of all members, managers and other authorized persons of the LLC. If any member of the LLC is itself an LLC or other business entity, the names and addresses of the shareholders, directors, officers, members, managers and/or partners of that LLC or other business entity must also be provided until ultimate ownership by natural persons is disclosed. (ENHANCED REPORTING) The term "natural person" means a human being who is the beneficial owner of the real property. A natural person cannot be a corporation or partnership, a person or people operating a business under a doing-business-as name, an estate, or a trust.</p> <p><b>**If Single Member LLC, then member name and Tax ID must be still be listed on Schedule A of TP-584</b></p>	<p>NO ENHANCED REPORTING REQUIRED</p> <p>No Supplemental Transfer Tax LLC Disclosure Addendum required.</p>	
<b>NYC RPT</b>	<p>ENHANCED REPORTING REQUIRED</p> <p>A grantor or grantee that is a multiple-member LLC will be required to provide the name and identification numbers (either Social Security or EIN) of each member in an attached document If the Social Security number or EIN is not provided for each grantor and grantee, or for all members of an LLC which is either a grantor or grantee, attach an affidavit attesting to the reasons that the information is missing.</p> <p><b>**If Single Member LLC, then member name and Tax ID must be still be listed on Schedule A of TP-584</b></p>	<p>NO ENHANCED REPORTING REQUIRED</p> <p>Supplemental Transfer Tax LLC Disclosure Addendum required - must be attached to NYC-RPT; the name and business address AND tax ID number of ALL MEMBERS of the LLC must be disclosed on the Addendum. It is not necessary to drill down to a natural person, so long as ALL MEMBERS OF THE LLC are disclosed.</p> <p><b>**If Single Member LLC, then member name and Tax ID must be still be listed on Schedule A of TP-584</b></p>	



NOTE: Please find TP-584 and Addendum Forms below.



# **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**

<b>Grantor/Transferor</b> <input type="checkbox"/> Individual <input 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"/> mark an <b>X</b> if more than one grantor)	Social Security number
	Mailing address	Social Security number
	City State ZIP code	EIN
	Single member's name if grantor is a single member LLC (see instructions)	
	Single member EIN or SSN	
<b>Grantee/Transferee</b> <input type="checkbox"/> Individual <input 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"/> mark an <b>X</b> if more than one grantee)	Social Security number
	Mailing address	Social Security number
	City State ZIP code	EIN
	Single member's name if grantee is a single member LLC (see instructions)	
	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

Type of property conveyed (mark an **X** in applicable box)

1 <input type="checkbox"/> One- to three-family house	5 <input type="checkbox"/> Commercial/Industrial	Date of conveyance <table border="1"> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td>month</td> <td>day</td> <td>year</td> </tr> </table>				month	day	year	Percentage of real property conveyed which is residential real property _____ % (see instructions)
month	day		year						
2 <input type="checkbox"/> Residential cooperative	6 <input type="checkbox"/> Apartment building								
3 <input type="checkbox"/> Residential condominium	7 <input type="checkbox"/> Office building								
4 <input type="checkbox"/> Vacant land	8 <input type="checkbox"/> Other _____								

## Condition of conveyance (mark all that apply)

a. <input type="checkbox"/> Conveyance of fee interest	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)	i. <input type="checkbox"/> Option assignment or surrender
b. <input type="checkbox"/> Acquisition of a controlling interest (state percentage acquired _____ %)	g. <input type="checkbox"/> Conveyance for which credit for tax previously paid will be claimed (attach Form TP-584.1, Schedule G)	m. <input type="checkbox"/> Leasehold assignment or surrender
c. <input type="checkbox"/> Transfer of a controlling interest (state percentage transferred _____ %)	h. <input type="checkbox"/> Conveyance of cooperative apartment(s)	n. <input type="checkbox"/> Leasehold grant
d. <input type="checkbox"/> Conveyance to cooperative housing corporation	i. <input type="checkbox"/> Syndication	o. <input type="checkbox"/> Conveyance of an easement
e. <input type="checkbox"/> Conveyance pursuant to or in lieu of foreclosure or enforcement of security interest (attach Form TP-584.1, Schedule E)	j. <input type="checkbox"/> Conveyance of air rights or development rights	p. <input type="checkbox"/> Conveyance for which exemption from transfer tax claimed (complete Schedule B, Part 3)
	k. <input type="checkbox"/> Contract assignment	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) _____

For recording officer's use	Amount received	Date received	Transaction number
	Schedule B, Part 1 \$ _____		
	Schedule B, Part 2 \$ _____		

**Addendum to Forms TP-584, TP-584-NYC and NYC-RPT pursuant to Section 1409(a) of the  
New York Tax Law and Section 11-2105 h of the Administrative Code of the City of New York**

\_\_\_\_\_, the ☐ Grantor ☐ Grantee is a limited liability company (the “LLC”)

List the names, business addresses, and tax identification number\* (**Required NYC Only**, “TIN” aka Social Security # or EIN) of all members, managers and other authorized persons of the LLC. The term “authorized person” includes any person, whether or not a member, who is authorized by the operating agreement, or otherwise, to act on behalf of the LLC.

NAME	BUSINESS ADDRESS	TIN (Required NYC Only)*
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

If any member of the LLC listed above is itself an LLC or other business entity (the “Member Entity”), enter the names and business addresses of any shareholders, directors, officers, members, managers and/or partners of the Member Entity. **Continue disclosing each level of ownership until 100% of the ultimate ownership by natural persons is disclosed.**

NAME	BUSINESS ADDRESS
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

The term *natural person* means a human being, as opposed to an artificial person, who is the beneficial owner of the real property. A natural person does not include a corporation or partnership, natural person(s) operating a business under a d/b/a (doing business as), an estate (such as the estate of a bankrupt or deceased person), or a trust.

**\*ONLY FOR NYC - 5 BOROUGHs**