



# Real Estate Transfer Tax Return Schedule of Apportionment

**Attach this form to Form TP-584-NYC for the conveyance of multiple real properties located in New York City (NYC).**

Print or type

Name of Grantor (as shown on Form TP-584-NYC)		Grantor's Social Security number or EIN	
Name of Grantee (as shown on Form TP-584-NYC)		Grantee's Social Security number or EIN	
Location of property conveyed (as shown on Form TP-584-NYC; if multiple locations, list full address on each line in Schedule A, B, and C, column A)			
Number of residential real properties located in NYC being conveyed	Number of real properties located in NYC <b>other than</b> residential real property being conveyed	Number of real properties located outside of NYC being conveyed	Total number of real properties being conveyed

**Schedule A – Computation of additional base tax (Form TP-584-NYC, Schedule B, Part 1, lines 5a and 5b)**

A Location of each real property located in NYC conveyed (if multiple units located in the same building list each unit separately)	B Portion of consideration (from Form TP-584-NYC, Schedule B, Part 1, line 1) allocated to each property	C Tax: \$1.25 for each \$500, or fractional part thereof, on each part thereof, on each residential property where the consideration in column B is \$3 million or more	D Tax: \$1.25 for each \$500, or fractional part thereof, on <b>other than</b> residential property where the consideration in column B is \$2 million or more
Total of column C. Enter here and on Form TP-584-NYC, Schedule B, Part 1, line 5a.			
Total of column D. Enter here and on Form TP-584-NYC, Schedule B, Part 1, line 5b.			

**Schedule B – Computation of additional tax (Form TP-584-NYC, Schedule B, Part 2, line 3)**

A Location of each real property conveyed (if multiple units located in the same building list each unit separately)	B Portion of consideration (from Form TP-584-NYC, Schedule B, Part 1, line 1) allocated to each property	C Percentage of each premises which is residential real property	D Multiply the amount shown in column B by the percentage shown in column C.	E If consideration shown in column B is \$1 million or more, multiply column D by 1% (.01)
Total of column E. Enter here and on Form TP-584-NYC, Schedule B, Part 2, line 3. ....				

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**Schedule C – Computation of supplemental tax (Form TP-584-NYC, Schedule B, part 3, line 3)**

<b>A</b> Location of each real property <b>located in NYC</b> conveyed (if multiple units located in the same building list each unit separately)	<b>B</b> Portion of consideration (from Form TP-584-NYC, Schedule B, Part 1, line 1) allocated to each property	<b>C</b> Percentage of each premises which is residential real property	<b>D</b> Multiply the amount shown in column B by the percentage shown in column C.	<b>E</b> If consideration shown in column B is \$2 million or more, multiply column D by the applicable supplemental tax rate that corresponds with the consideration shown in column B (see chart in instructions for rates)
Total of column E. Enter here and on Form TP-584-NYC, Schedule B, Part 3, line 3. ....				

**Instructions**

**Purpose of Form TP-584.6-NYC**

This form must be completed and attached to Form TP-584-NYC, *Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certification of Exemption from the Payment of Estimated Personal Income Tax for the Conveyance of Real Property Located in New York City*, for the conveyance of multiple real properties, some or all of which are located in New York City. This would include the conveyance from one grantor to one grantee of multiple residential and commercial properties, such as condominium units, cooperative units, and conveyances that result in an acquisition and transfers of a controlling interest.

The term *residential real property* means any premises that is or may be used in whole or in part as a personal residence and includes a one-, two-, or three-family house, an individual condominium unit, or a cooperative apartment unit.

**Specific instructions**

**Schedule A**

Use Schedule A to calculate the additional base tax on the conveyance of residential real property.

**Column A**

List separately the address of each property being conveyed. If the conveyance includes multiple units in the same building, list the address only once and, on subsequent lines, only include the unit number.

**Column B**

List the portion of the consideration from Form TP-584-NYC that is allocated to each real property interest being conveyed. For a property that is only used partially as a residence **do not** allocate the consideration to the percentage of the residential use.

**Column C**

If the consideration listed in column B is for a residential real property and is \$3 million or more, compute the additional base tax. Divide the consideration shown in column B by \$500. If the consideration shown in column B is less than a fractional part of \$500, round the amount up to the nearest \$500 before multiplying by \$1.25.

**Example 1:**

*Consideration shown in Column B:* \$3,650,250  
*Round up to nearest \$500:* \$3,650,500  
*Divide by \$500:* 7,301  
*Multiply by \$1.25 to compute tax due:* \$9126.25

**Example 2:**

*A building consisting of a store on the first floor and two apartments on the second floor is sold for \$2,250,000. Since the property is used in whole or in part as a residence, for purposes of the additional base only, no additional base tax is due since the consideration is less than \$3 million.*

*Add the column C amounts and enter the result on this form and on Form TP-584-NYC, Part 1, line 5a.*

**Column D**

If the consideration listed in column B is for real property other than residential real property and the consideration is \$2 million or more, compute the additional base tax. Divide the consideration shown in column B by \$500. If the consideration shown in column B is less than a fractional part of \$500, round the amount up to the nearest \$500 before multiplying by \$1.25.

**Schedule B**

Use Schedule B to calculate the additional tax due on the conveyance of residential real property. If the allocated portion of the consideration is \$1 million or more, additional tax is due on the conveyance.

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**Column A**

List separately the address of each property being conveyed. If the conveyance includes multiple units in the same building, list the address only once and, on subsequent lines, only include the unit number.

**Column B**

List the portion of the consideration from Form TP-584-NYC that is allocated to each real property interest being conveyed. If the allocated portion of the consideration is less than \$1 million, no additional tax due issue on the conveyance of the particular unit or property.

**Column C**

List the distinct percentage that each property is used for residential purposes. If the property is used entirely as a personal residence, enter **100%**.

**Schedule C**

Use Schedule C to calculate the supplemental tax due on the conveyance of residential real property. If the allocated portion of the consideration is \$2 million or more, supplemental tax is due on the conveyance.

**Column A**

List separately the address of each property being conveyed. If the conveyance includes multiple units in the same building, list the address only once and on subsequent lines only include the unit number.

**Column B**

List the portion of the consideration from Form TP-584-NYC that is allocated to each real property interest being conveyed. If the allocated portion of the consideration is less than \$2 million, no supplemental tax is due on the conveyance of the particular unit or property.

**Column C**

List the distinct percentage that each property is used for residential purposes. If the property is used entirely as a personal residence, enter **100%**.

**Column E**

Multiply the amount in column D by a specific tax rate based on the allocated portion of the consideration listed in column B. This is the supplement tax due on the conveyance of the unit or property. If column B is less than \$2 million, enter **0** for the tax due on that property.

**Supplemental tax rates**

<b>Entire conveyance amount</b>	<b>Supplemental tax rate</b>
At least \$2,000,000 but less than \$3,000,000	One-quarter of one percent (.25%) (.0025)
At least \$3,000,000 but less than \$5,000,000	One-half of one percent (.5%) (.005)
At least \$5,000,000 but less than \$10,000,000	One and one-quarter percent (1.25%) (.0125)
At least \$10,000,000 but less than \$15,000,000	Two and one-quarter percent (2.25%) (.0225)
At least \$15,000,000 but less than \$20,000,000	Two and one-half percent (2.5%) (.025)
At least \$20,000,000 but less than \$25,000,000	Two and three-quarters percent (2.75%) (.0275)
At least \$25,000,000	Two and nine-tenths percent (2.9%) (.029)