

ASSIGNMENT AND ASSUMPTION OF LEASE AGREEMENT

This ASSIGNMENT AND ASSUMPTION OF LEASE AGREEMENT is hereby made and executed on September 18, 2019 (the “**Effective Date**”), between PENNYSAYER SOLAR, LLC, a limited liability company duly organized and validly existing under the laws of the State of Delaware and authorized to transact business in the State of New York, having its principal office at 6735 Conroy Windermere Road, Suite 401, Orlando, Florida 32835 (the “**Assignor**” and the “**Original Company**”), and C2 NY BROOKHAVEN, LLC, a limited liability company duly organized and validly existing under the laws of the State of Delaware and authorized to transact business in the State of New York, having its principal office at 55 Fifth Avenue, 18<sup>th</sup> Floor, New York, New York 10003 (the “**Assignee**” and the “**Company**”), with consent by the TOWN OF BROOKHAVEN INDUSTRIAL DEVELOPMENT AGENCY, a public benefit corporation of the State of New York, having its office at 1 Independence Hill, 2<sup>nd</sup> Floor, Farmingville, New York 11738 (the “**Agency**”), in order to evidence of record the parties’ agreement to assign the existing Lease Agreement as hereinafter defined.

The Agency and the Original Company entered into a Lease and Project Agreement dated as of April 1, 2019 (the “**Lease Agreement**”), a memorandum of which Lease Agreement was recorded in the Suffolk County Clerk’s Office on April 17, 2019 in **Liber 13008 of Deeds, Page 623.**

Pursuant to this Assignment and Assumption of Lease Agreement, the Assignor hereby assigns all of its rights, title, interest and obligations under the Lease Agreement to the Assignee, and the Assignee hereby assumes all of the rights, title, interest and obligations of the Assignor under the Lease Agreement on and after the Effective Date of this Assignment and Assumption of Lease Agreement.

The Lease Agreement, as assigned, covers the premises described in Exhibit A attached hereto and made a part hereof.

The Lease Agreement, as assigned, provides for the rental of the premises by the Company for a term commencing on September 18, 2019, and terminating at 11:58 p.m. on November 30, 2040 (the “**Lease Term**”).

The Lease Agreement is available for inspection during normal business hours at the offices of the Agency indicated above.

Property Address: 55 Bicycle Path, Farmingville, New York 11738  
Tax Mailing Address: 55 Fifth Avenue, 18<sup>th</sup> Floor, New York, New York 10003  
Tax Map Numbers: 0200-571.00-03.00-040.000 & 0200-572.00-01.00-001.000

Record and return to:  
Nixon Peabody LLP  
1300 Clinton Square  
Rochester, New York 14604  
Attention: William F. Weir, Esq.

IN WITNESS WHEREOF, the Assignor and the Assignee have caused this Assignment and Assumption of Lease Agreement to be executed in their respective names, all as of the date first written above.


**PENNYSAVER SOLAR, LLC**

By: *Daniel Prokopy*  
Name: Daniel Prokopy  
Title: Member


STATE OF NEW YORK    )  
                                  : SS.:  
COUNTY OF NEW YORK )

On the 29 day of August in the year 2019, before me, the undersigned, personally appeared **Daniel Prokopy**, 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 instrument, the individual, or the person or entity on behalf of which the individual acted, executed the instrument.

**CAROLYN L MILLER**  
NOTARY PUBLIC-STATE OF NEW YORK  
No. 02MI6390498  
Qualified in Kings County  
My Commission Expires 04-15-2023

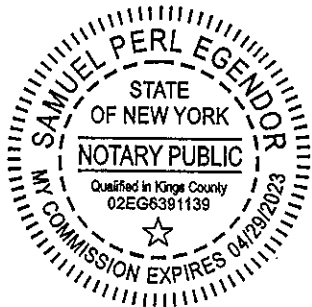
  
Notary Public


C2 NY BROOKHAVEN, LLC

By:   
Name: Candice Michalowicz  
Title: Officer

STATE OF NEW YORK     )  
  : SS.:  
COUNTY OF                     )

On the 29 day of August in the year 2019, before me, the undersigned, personally appeared **Candice Michalowicz**, 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 she executed the same in her capacity, and that by her signature on the within instrument, the individual, or the person or entity on behalf of which the individual acted, executed the instrument.



  
Notary Public

CONSENTED TO BY:

**TOWN OF BROOKHAVEN INDUSTRIAL  
DEVELOPMENT AGENCY**

By: *Lisa MG Mulligan*  
Name: Lisa MG Mulligan  
Title: Chief Executive Officer

STATE OF NEW YORK    )  
                                  : SS.:  
COUNTY OF SUFFOLK    )

On the 30<sup>th</sup> day of August in the year 2019, before me, the undersigned, personally appeared **Lisa MG Mulligan**, 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 she executed the same in her capacity, and that by her signature on the within instrument, the individual, or the person or entity on behalf of which the individual acted, executed the instrument.

*Joelyn B. Linse*  
Notary Public

<b>JOCELYN B. LINSE</b> Notary Public - State of New York No. 0116351400 Qualified in Suffolk County My Comm. Expires Dec. 5, 2020
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EXHIBIT A

Legal Description of Real Property

BEGINNING AT THE SOUTHWESTERLY CORNER OF THE PROPERTY TO BE DESCRIBED, SAID PROPERTY BEING PART OF SUFFOLK COUNTY TAX MAP PARCELS DISTRICT 0200 SECTION 571 BLOCK 03 LOT 40 AND DISTRICT 0200 SECTION 572 BLOCK 01 LOT 01, SAID POINT BEING DISTANT THE FOLLOWING SIX (6) COURSES AND DISTANCES FROM THE CORNER FORMED BY THE EASTERLY SIDE OF ADIRONDACK DRIVE AND THE NORTHERLY SIDE OF EDGEWOOD AVENUE;

- 1) EASTERLY, 622.73 FEET ALONG THE NORTHERLY SIDE OF EDGEWOOD AVENUE;
- 2) NORTH 06 DEGREES 13 MINUTES 10 SECONDS EAST, 121.29 FEET;
- 3) NORTH 83 DEGREES 46 MINUTES 50 SECONDS EAST, 61.89 FEET;
- 4) NORTH 14 DEGREES 14 MINUTES 30 SECONDS EAST, 1,618.87 FEET;
- 5) NORTH 59 DEGREES 14 MINUTES 30 SECONDS EAST, 205.73 FEET;
- 6) THENCE NORTH 09 DEGREES 45 MINUTES 16 SECONDS EAST, 320.75 FEET TO THE POINT OF BEGINNING;

RUNNING THENCE NORTH 02 DEGREES 19 MINUTES 43 SECONDS WEST 637.36 FEET;

THENCE NORTH 87 DEGREES 40 MINUTES 17 SECONDS EAST, 328.67 FEET;

THENCE SOUTH 02 DEGREES 33 MINUTES 54 SECONDS EAST, 345.00 FEET GENERALLY ALONG THE EDGE OF PAVEMENT;

THENCE NORTH 87 DEGREES 40 MINUTES 17 SECONDS EAST, 20.00 FEET;

THENCE SOUTH 02 DEGREES 19 MINUTES 43 SECONDS EAST, 40.00 FEET;

THENCE SOUTH 87 DEGREES 40 MINUTES 17 SECONDS WEST, 20.05 FEET;

THENCE SOUTH 01 DEGREES 49 MINUTES 10 SECONDS EAST, 252.36 FEET GENERALLY ALONG THE EDGE OF PAVEMENT;

THENCE SOUTH 87 DEGREES 40 MINUTES 17 SECONDS WEST, 327.80 FEET TO THE POINT OR PLACE OF BEGINNING.

CONTAINING 4.8357 ACRES, MORE OR LESS.



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

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

**Schedule A – Information relating to conveyance** Assignment and Assumption of Lease Agreement

Grantor/Transferor <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 <b>LLC</b>	Name (if individual, last, first, middle initial) ( <input type="checkbox"/> check if more than one grantor) Pennysaver Solar, LLC Mailing address 6735 Conroy Windermere Road, Suite 401 City State ZIP code Orlando FL 32835 Single member's name if grantor is a single member LLC (see instructions)	Social security number  Social security number  Federal EIN 83-3577224 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 checked="" type="checkbox"/> Single member LLC <input type="checkbox"/> Other	Name (if individual, last, first, middle initial) ( <input type="checkbox"/> check if more than one grantee) C2 NY Brookhaven, LLC Mailing address 35 Fifth Avenue, 18th Floor City State ZIP code New York NY 10003 Single member's name if grantee is a single member LLC (see instructions) C2 Energy Development LLC	Social security number  Social security number  Federal EIN  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
0200-571.00-03.00-040.000 0200-572.00-01.00-001.000	472200	55 Bicycle Path	Brookhaven	Suffolk

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 type="checkbox"/> Commercial/Industrial 6 <input type="checkbox"/> Apartment building 7 <input type="checkbox"/> Office building 8 <input checked="" type="checkbox"/> Other <u>Solar Facility</u>	Date of conveyance <table style="border: 1px solid black; text-align: center; width: 100%;"> <tr> <td style="width: 33%;">09</td> <td style="width: 33%;">18</td> <td style="width: 33%;">2019</td> </tr> <tr> <td>month</td> <td>day</td> <td>year</td> </tr> </table>	09	18	2019	month	day	year	Percentage of real property conveyed which is residential real property <u>0</u> % (see instructions)
09	18	2019							
month	day	year							

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 _____ %)	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 checked="" type="checkbox"/> Leasehold assignment or surrender  n. <input type="checkbox"/> Leasehold grant  o. <input type="checkbox"/> Conveyance of an easement  p. <input checked="" 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) _____
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)		

For recording officer's use	Amount received	Date received	Transaction number
	Schedule B., Part I \$ _____ Schedule B., Part II \$ _____		

**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.		0 00

**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.

X  _____ Grantor signature Daniel Prokopy Pennysaver Solar, LLC	Member _____ Title	_____ Grantee signature Candice Michalowicz C2 NY Brookhaven, LLC	Officer _____ Title
_____ 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)

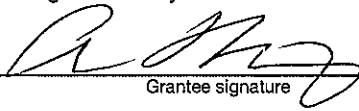
1.  The real property being sold or transferred is not subject to an outstanding credit line mortgage.
2.  The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
  - The transfer of real property 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 Daniel Prokopy Pennysaver Solar, LLC	Member _____ Title	 _____ Grantee signature Candice Michalowicz C2 NY Brookhaven, LLC	Officer _____ Title
_____ 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