MEMORANDUM OF LEASE AGREEMENT

The undersigned TOWN OF HEMPSTEAD INDUSTRIAL DEVELOPMENT AGENCY, a public benefit corporation duly organized and validly existing under the laws of the State of New York, with offices at 350 Front Street, 2nd Floor, Hempstead, New York 11550 (the "**Agency**"), as sublessor, and AVB HARBOR ISLE, 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 58 South Service Road, Suite 303, Melville, New York 11747 (the "**Company**"), as sublessee, entered into a Lease and Project Agreement, dated as of March 1, 2019 (the "**Lease Agreement**"). The Lease Agreement covers the premises described in Exhibit A attached hereto and made a part hereof.

The Lease Agreement provides for the rental of the premises by the Company for a term commencing on March 29, 2019, and terminating at 11:58 p.m. on December 31, 2035 (the "**Lease Term**").

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

Property Address:	Sheridan Place and Island Parkway South, Island Park, New York
Mailing Address:	58 South Service Road, Suite 303, Melville, New York 11747
Tax Map Numbers:	Section 43, Block 381, Lots (35-36, 102, 314) 328

Record and return to:
Nixon Peabody LLP
1300 Clinton Square
Rochester, New York 14604
Attention: Jessica L. Paulin, Esq.

IN WITNESS WHEREOF, the Agency and the Company have caused this Memorandum of Lease to be executed in their respective names as of the 28th day of March, 2019.

TOWN OF HEMPSTEAD INDUSTRIAL DEVELOPMENT AGENCY

By: _____
Name: Frederick E. Parola
Title: Chief Executive Officer

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

On the 28th day of March in the year 2019, before me, the undersigned, personally appeared **Frederick E. Parola**, 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.

_____
Notary Public

MICHAEL LODATO
Notary Public, State of New York
01LO6226099
Qualified in ~~Suffolk~~ County NASSAU
Commission Expires Aug. 2, 2022

4850-7181-3513.2

AVB HARBOR ISLE, LLC
By: AvalonBay Communities, Inc.

By:_____
Name: Christopher Capece
Title: Vice President, Development

STATE OF NEW YORK)
) ss.
COUNTY OF ~~NASSAU~~ Suffolk)

On the 28th day of March in the year 2019, before me, the undersigned, personally appeared Christopher Capece, 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.

Terese Cirone
Notary Public

Terese Cirone
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01CI6385970
Qualified in Suffolk County
Commission Expires January 14, 2023

4850-7181-3513.2

EXHIBIT A

Legal Description of Real Property

Title No. 3020-543378

SCHEDULE "A"

ALL THAT CERTAIN PLOT, PIECE, OR PARCEL OF LAND, SITUATE, LYING, AND BEING NEAR THE CITY OF LONG BEACH AND THE INCORPORATED VILLAGE OF ISLAND PARK, IN THE TOWN OF HEMPSTEAD, COUNTY OF NASSAU AND STATE OF NEW YORK, MORE PARTICULARLY BOUNDED AND DESCRIBED AS FOLLOWS:

BEGINNING AT THE INTERSECTION OF THE EASTERLY SIDE OF WASHINGTON AVENUE WITH THE SOUTHERLY SIDE OF ISLAND PARKWAY SOUTH;

RUNNING THENCE FROM SAID POINT OF BEGINNING SOUTH 76° 46' 04" EAST ALONG THE SOUTHERLY SIDE OF ISLAND PARKWAY SOUTH A DISTANCE OF 124.10 FEET;

THENCE SOUTHERLY AND WESTERLY ALONG ISLAND PARK CANAL, THE BASIN, WRECK LEAD CHANNEL, AND SIMMONS HASSOCK CREEK, THE FOLLOWING 11 COURSES AND DISTANCES:

(1) SOUTH 13° 13' 56" WEST A DISTANCE OF 338.00 FEET;
(2) SOUTH 9° 29' 15" EAST A DISTANCE OF 133.16 FEET;
(3) SOUTH 25° 18' 23" EAST A DISTANCE OF 119.09 FEET;
(4) SOUTH 13° 13' 56" WEST A DISTANCE OF 101.00 FEET;
(5) SOUTH 51° 53' 31" WEST A DISTANCE OF 95.00 FEET;
(6) NORTH 86° 21' 06" WEST A DISTANCE OF 117.25 FEET;
(7) NORTH 76° 46' 04" WEST A DISTANCE OF 85.00 FEET;
(8) SOUTH 88° 45' 00" WEST A DISTANCE OF 170.00 FEET;
(9) NORTH 63° 15' 00" WEST A DISTANCE OF 112.01 FEET;
(10) NORTH 34° 16' 31" WEST A DISTANCE OF 278.94 FEET;
(11) NORTH 45° 07' 24" WEST A DISTANCE OF 99.99 FEET TO A POINT;

THENCE NORTH 44° 52' 36" EAST, A DISTANCE OF 82.00 FEET TO A POINT;

THENCE NORTH 45° 07' 24" WEST, A DISTANCE OF 26.11 FEET TO A POINT;

THENCE NORTH 44° 52' 36" EAST, A DISTANCE OF 25.95 FEET TO A POINT;

THENCE NORTH 45° 07' 24" WEST, A DISTANCE OF 100.00 FEET TO THE EASTERLY SIDE OF SHERIDAN PLACE;

THENCE NORTH 44° 52' 36" EAST, ALONG THE EASTERLY SIDE OF SHERIDAN PLACE A DISTANCE OF 430.00 FEET TO THE SOUTHERLY SIDE OF ISLAND PARKWAY SOUTH;

THENCE SOUTH 76° 46' 04" EAST, ALONG THE SOUTHERLY SIDE OF ISLAND PARKWAY SOUTH A DISTANCE OF 349.66 FEET TO THE WESTERLY SIDE OF WASHINGTON AVENUE;

THENCE SOUTH 13° 13' 56" WEST, ALONG THE WESTERLY SIDE OF WASHINGTON AVENUE A DISTANCE OF 600.00 FEET TO A POINT;

THENCE NORTH 76° 46' 04" WEST, ALONG THE NORTHERLY SIDE OF WASHINGTON AVENUE A DISTANCE OF 59.20 FEET TO A POINT;

THENCE SOUTH 01° 23' 24" EAST, ALONG THE WESTERLY SIDE OF WASHINGTON AVENUE A DISTANCE OF 137.45 FEET TO A POINT;

CONTINUED...

TITLE NO. 3020-543378
SCHEDULE "A" CONTINUED

THENCE SOUTH 76° 46' 04" EAST, ALONG THE SOUTHERLY SIDE OF WASHINGTON AVENUE A DISTANCE OF 10.33 FEET TO A POINT;

THENCE NORTH 01° 23' 24" WEST, ALONG THE EASTERLY SIDE OF WASHINGTON AVENUE A DISTANCE OF 103.35 FEET TO A POINT;

THENCE SOUTH 76° 46' 04" EAST, A DISTANCE OF 90.26 FEET TO A POINT;

THENCE NORTH 13° 13' 56" EAST ALONG THE EASTERLY SIDE OF WASHINGTON AVENUE A DISTANCE OF 633.00 FEET TO THE SOUTHERLY SIDE OF ISLAND PARKWAY SOUTH AND THE POINT OR PLACE OF BEGINNING.

THE policy to be issued under this report will insure the title to such buildings and improvements erected on the premises, which by law constitute real property.

FOR CONVEYANCING ONLY: TOGETHER with all the right, title and interest of the party of the first part, of in and to the land lying in the street in front of and adjoining said premises.

TP-584 (4/13)

New York State Department of Taxation and Finance

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 Memo of Lease

Grantor/Transferor	Name *(if individual, last, first, middle initial)* (☐ *check if more than one grantor*)			Social security number
☐ Individual ☒ Corporation ☐ Partnership ☐ Estate/Trust ☐ Single member LLC ☐ Other	Town of Hempstead Industrial Development Agency			
	Mailing address 350 Front Street, 2nd Floor			Social security number
	City Hempstead	State NY	ZIP code 11550	Federal EIN 11-3237317
	Single member's name if grantor is a single member LLC *(see instructions)*			Single member EIN or SSN

Grantee/Transferee	Name *(if individual, last, first, middle initial)* (☐ *check if more than one grantee*)			Social security number
☐ Individual ☐ Corporation ☐ Partnership ☐ Estate/Trust ☒ Single member LLC ☐ Other LLC	AVB Harbor Isle, LLC			
	Mailing address 58 South Service Road, Suite 303			Social security number
	City Melville	State NY	ZIP code 11747	Federal EIN
	Single member's name if grantee is a single member LLC *(see instructions)* AvalonBay Communities, Inc.			Single member EIN or SSN 77-0404318

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
Section: 43, Block: 381, Lots: (35-36,102,314) 328		11.6 acre parcel of land located at Sheridan Place and Island Parkway South	Island Park/ Hempstead	Nassau

Type of property conveyed *(check applicable box)*

1 ☐ One- to three-family house
2 ☐ Residential cooperative
3 ☐ Residential condominium
4 ☐ Vacant land
5 ☒ Commercial/Industrial
6 ☐ Apartment building
7 ☐ Office building
8 ☐ Other Waterfront Rental

Date of conveyance

03	28	2019
month	day	year

Percentage of real property conveyed which is residential real property 0.00 % *(see instructions)*

Condition of conveyance *(check all that apply)*

a. ☐ Conveyance of fee interest

b. ☐ Acquisition of a controlling interest (state percentage acquired _____ %)

c. ☐ Transfer of a controlling interest (state percentage transferred _____ %)

d. ☐ Conveyance to cooperative housing corporation

e. ☐ Conveyance pursuant to or in lieu of foreclosure or enforcement of security interest *(attach Form TP-584.1, Schedule E)*

f. ☐ Conveyance which consists of a mere change of identity or form of ownership or organization *(attach Form TP-584.1, Schedule F)*

g. ☐ Conveyance for which credit for tax previously paid will be claimed *(attach Form TP-584.1, Schedule G)*

h. ☐ Conveyance of cooperative apartment(s)

i. ☐ Syndication

j. ☐ Conveyance of air rights or development rights

k. ☐ Contract assignment

l. ☐ Option assignment or surrender

m. ☐ Leasehold assignment or surrender

n. ☒ Leasehold grant

o. ☐ Conveyance of an easement

p. ☒ Conveyance for which exemption from transfer tax claimed *(complete Schedule B, Part III)*

q. ☐ Conveyance of property partly within and partly outside the state

r. ☐ Conveyance pursuant to divorce or separation

s. ☐ Other *(describe)* _____

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

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**	1.		
2 Continuing lien deduction *(see instructions if property is taken subject to mortgage or lien)*	2.		
3 Taxable consideration *(subtract line 2 from line 1)*	3.		
4 Tax: $2 for each $500, or fractional part thereof, of consideration on line 3	4.		
5 Amount of credit claimed for tax previously paid *(see instructions and attach Form TP-584.1,* Schedule G)	5.		
6 Total tax due* *(subtract line 5 from line 4)*	6.		

Part II – Computation of additional tax due on the conveyance of residential real property for $1 million or more

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

Part III – Explanation of exemption claimed on Part I, line 1 *(check any boxes that apply)*

The conveyance of real property is exempt from the real estate transfer tax for the following reason:

a. Conveyance is to the United Nations, the United States of America, the state of New York, or any of their instrumentalities, agencies, or political subdivisions (or any public corporation, including a public corporation created pursuant to agreement or compact with another state or Canada) ..... a ☒

b. Conveyance is to secure a debt or other obligation ..... b ☐

c. Conveyance is without additional consideration to confirm, correct, modify, or supplement a prior conveyance ..... c ☐

d. Conveyance of real property is without consideration and not in connection with a sale, including conveyances conveying realty as bona fide gifts ..... d ☐

e. Conveyance is given in connection with a tax sale ..... e ☐

f. Conveyance is a mere change of identity or form of ownership or organization where there is no change in beneficial ownership. (This exemption cannot be claimed for a conveyance to a cooperative housing corporation of real property comprising the cooperative dwelling or dwellings.) Attach Form TP-584.1, Schedule F ..... f ☐

g. Conveyance consists of deed of partition ..... g ☐

h. Conveyance is given pursuant to the federal Bankruptcy Act ..... h ☐

i. Conveyance consists of the execution of a contract to sell real property, without the use or occupancy of such property, or the granting of an option to purchase real property, without the use or occupancy of such property ..... i ☐

j. Conveyance of an option or contract to purchase real property with the use or occupancy of such property where the consideration is less than $200,000 and such property was used solely by the grantor as the grantor's personal residence and consists of a one-, two-, or three-family house, an individual residential condominium unit, or the sale of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold covering an individual residential cooperative apartment ..... j ☐

k. Conveyance is not a conveyance within the meaning of Tax Law, Article 31, section 1401(e) *(attach documents supporting such claim)* Transaction in connection with an Industrial Development Agency ..... k ☒

*The total tax (from Part I, line 6 and Part II, line 3 above) is due within 15 days from the date conveyance. Please make check(s) payable to the county clerk where the recording is to take place. If the recording is to take place in the New York City boroughs of Manhattan, Bronx, Brooklyn, or Queens, make check(s) payable to the ***NYC Department of Finance.*** If a recording is not required, send this return and your check(s) made payable to the ***NYS Department of Taxation and Finance,*** directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-5045.

Schedule C — Credit Line Mortgage Certificate (Tax Law, Article 11)

Complete the following only if the interest being transferred is a fee simple interest.
I (we) certify that: *(check the appropriate box)*

1. ☐ The real property being sold or transferred is not subject to an outstanding credit line mortgage.

2. ☐ The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
   - ☐ The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
   - ☐ The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
   - ☐ The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
   - ☐ The maximum principal amount secured by the credit line mortgage is $3,000,000 or more, and the real property being sold or transferred is **not** principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.

     Please note: for purposes of determining whether the maximum principal amount secured is $3,000,000 or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.
   - ☐ Other *(attach detailed explanation)*.

3. ☐ The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
   - ☐ A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
   - ☐ A check has been drawn payable for transmission to the credit line mortgagee or his agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.

4. ☐ The real property being transferred is subject to an outstanding credit line mortgage recorded in _____ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is _____. No exemption from tax is claimed and the tax of _____ is being paid herewith. *(Make check payable to county clerk where deed will be recorded or, if the recording is to take place in New York City but not in Richmond County, make check payable to the **NYC Department of Finance.**)*

Signature (both the grantor(s) and grantee(s) must sign)

The undersigned certify that the above information contained in schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of his/her knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance.

Grantor signature	Title	Grantee signature	Title
Frederick E. Parola Town of Hempstead Industrial Development Agency	Chief Executive Officer	Christopher Capece AVB Harbor Isle, LLC	Vice President, Development

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	Title	Grantee signature	Title
Frederick E. Parola Town of Hempstead Industrial Development Agency	Chief Executive Officer	Christopher Capece AVB Harbor Isle, LLC	Vice President, Development

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