### FIRST AMENDMENT TO UNDERLYING LEASE

THIS FIRST AMENDMENT TO UNDERLYING LEASE dated as of February 27, 2025 (this "Amendment") by and between KERSIA USA PROPERTIES, LLC, a limited liability company organized and existing under the laws of the State of New York and having an address of 26 Freedom Way, Saratoga Springs, New York 12866 (the "Company"), as landlord, and COUNTY OF SARATOGA INDUSTRIAL DEVELOPMENT AGENCY, a public benefit corporation of the State of New York having an office for the transaction of business located at Saratoga County Municipal Center, Ballston Spa, New York 12020 (the "Agency"), as tenant;

# $\underline{\mathbf{W} \mathbf{I} \mathbf{T} \mathbf{N} \mathbf{E} \mathbf{S} \mathbf{S} \mathbf{E} \mathbf{T} \mathbf{H}}$ :

WHEREAS, the New York State Industrial Development Agency Act, being Title I of Article 18-A of the General Municipal Law, Chapter 24, of the Consolidated Laws of the State of New York, as amended (the "Enabling Act"), authorizes and provides for the creation of industrial development agencies for the benefit of the several counties, cities, villages and towns in the State of New York and empowers such agencies, among other things, to acquire, construct, reconstruct, lease, improve, maintain, equip and dispose of land and any buildings or other improvements, and all real and personal properties, including, but not limited to, machinery and equipment deemed necessary in connection therewith, whether or not now in existence or under construction, which shall be suitable for, among other things, manufacturing, warehousing, research, commercial or industrial purposes, in order to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York and to improve their recreation opportunities, prosperity and standard of living; and

WHEREAS, the Enabling Act further authorizes each such agency to lease or sell any or all of its facilities; and

WHEREAS, the Agency was created pursuant to and in accordance with the provisions of the Enabling Act by Chapter 855 of the Laws of 1971 of the State of New York, as amended (said chapter and the Enabling Act being hereinafter collectively referred to as the "Act"), and is empowered under the Act to undertake the Project (as hereinafter defined) in order to so advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York and improve their standard of living; and

WHEREAS, the Agency, at the request of Marcora, LLC a New York limited liability company "Marcora") had previously undertaken a project consisting of (A) (1) the acquisition of an approximately 4.82 acre parcel of land which had then constituted tax map parcel 177-1-62.212 and located at 26 Freedom Way in the City of Saratoga Springs, New York as more particularly described on Schedule "A" attached to the Underlying Lease as hereinafter defined (the "2016 Land"), (2) the construction on the 2016 Land of an approximately 35,200 square foot facility to be occupied by AgroChem, Inc. (the "Tenant") and utilized manufacturing of animal health drugs and cleaning and sanitizing products as well as for ancillary purposes (the "2016 Facility"), and (3) the acquisition and installation in the 2016 Facility of certain machinery and equipment (the "2016 Equipment" and together with the 2016 Land and the 2016 Facility, collectively, the "Existing Project Facility"), (B) the lease (with the obligation to purchase) or the sale of the Project Facility to Marcora or such other person as may be designated by Marcora and agreed upon by the Agency and (C) the granting of "Financial Assistance" (as defined in the Act) with respect thereto in the form of exemptions from state and local sales tax, mortgage recording tax and real property taxes; and;

WHEREAS, the 2016 Project Facility was leased by Marcora to the Agency pursuant to the terms of an Underlying Lease dated as of June 29, 2016 by and between Marcora, as landlord, and the Agency, as tenant and recorded in the office of the Saratoga County Clerk on July 1, 2016 as instrument # 2016019847 (as modified by the below described assignment and assumption agreement, hereinafter the "Underlying

Lease") (all capitalized terms used herein and not otherwise defined shall have the meanings assigned to such terms in the Underlying Lease); and

WHEREAS, the Agency had leased the 2016 Project Facility to Marcora pursuant to the terms of that certain Lease Agreement dated as of June 29, 2016 by and between the Agency, as lessor, and the Company, as lessee, and recorded in the office of the Saratoga County Clerk on July 1, 2016 as instrument # 2016019848 (as modified by the below described assignment and assumption agreement the "Lease Agreement"); and

WHEREAS, pursuant to the terms of that certain assignment and assumption agreement dated as of October 28, 2021 by and among Marcora, the Agency and the Company, Marcora assigned all of its right title and interest in and to the Underlying Lease, the Lease Agreement and the PILOT Agreement (as defined in the Lease Agreement") to the Company in consideration of the assumption by the Company of all liabilities and obligations of Marcora thereunder, which assignment and assumption agreement was recorded on November 8, 2021 in the Saratoga County Clerk's office as Instrument #2021040608; and

WHEREAS, by resolution duly adopted on December 10, 2024, the Agency authorized the undertaking of a project consisting of (A) (1) the acquisition of an interest in an approximately 1.39 parcel of land adjacent to the 2016 Land and to be incorporated with the 2016 Land (the "2024 Land"), (2) the construction on the 2024 Land (as expanded) of an approximately 27,500 square foot addition to 2016 Facility (the "2024 Facility") to be utilized by the Applicant's affiliates AgroChem USA, LLC and Biosan, LLC (collectively, the "Tenants") in their chemical manufacturing operations (3) the acquisition and installation in the 2024 Facility of certain machinery and equipment (the "2024 Equipment" and together with the expanded 2024 Land and the 2024 Facility, collectively the "2024 Project Facility" and together with the Existing Project Facility collectively the "Project Facility"), (B) the lease thereof to the Company pursuant to the Lease Agreement and (C) the granting of "Financial Assistance" (as defined in the Act) with respect thereto in the form of exemptions from state and local sales tax, mortgage recording tax and real property taxes; and

WHEREAS, in connection therewith, the parties desire to modify the Underlying Lease in the manner hereinafter set forth;

## NOW, THEREFORE, THE AGENCY AND THE COMPANY HEREBY AGREE AS FOLLOWS:

- 1. Subsection (A) of Section 3.2 of the Underlying Lease is hereby amended and restated in its entirety to read as follows:
- SECTION 3.2. TERM. (A) The term of this Underlying Lease (the "Lease Term") shall commence as of the dated date hereof and shall expire on the earliest to occur of (1) the date requested by the Company, or (2) December 31, 2035, or (3) so long as neither the Lease Agreement nor the Company's right of possession as purchaser thereunder shall have been terminated by the Agency pursuant to Article X thereof, the termination of the term of the Lease Agreement.
- 2. Exhibit "A" to the Underlying Lease is hereby amended and restated as set forth on Schedule "A" attached hereto.
- 2. This Amendment shall be governed exclusively by the applicable laws of the State.

IN WITNESS WHEREOF, the Agency and the Company have caused this Amendment to be executed in their respective names by their respective Authorized Representatives, all as of the day and year first above written. COUNTY OF SARATOGA INDUSTRIAL DEVELOPMENT AGENCY KERSIA USA PROPERTIES, LLC By: KERSIA USA, INC., its Sole Member Robert DeMarco, Secretary STATE OF NEW YORK )SS.: COUNTY OF SARATOGA On this 11th day of February, 2025, before me, the undersigned, a Notary Public in and for said State, personally appeared Rodney J. Sutton, 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 on behalf of which the individual acted, executed the instrument. JAMES A. CARMINUCCI NOTARY PUBLIC STATE OF NEW YORK REG. NO. 02CA4864025 QUALIFIED IN SARATOGA COUNTY COMMISSION EXPIRES JUN 9, 2026 COUNTY OF On this day of February, 2025, before me, the undersigned, a Notary Public in and for said State, personally appeared Robert DeMarco, 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,

Notary Public

the individual, or the person on behalf of which the individual acted, executed the instrument.

IN WITNESS WHEREOF, the Agency and the Company have caused this Amendment to be executed in their respective names by their respective Authorized Representatives, all as of the day and year first above written.

first above written.	
	COUNTY OF SARATOGA INDUSTRIAL DEVELOPMENT AGENCY
	By:Rodney J. Sulton, Chairman
	KERSIA USA PROPERTIES, LLU
	By: KERSIA USA, INC., its Sole Member
	By:
STATE OF NEW YORK	)
COUNTY OF SARATOGA	)\$S.: )
acknowledged to me that he ex-	ne individual whose name is subscribed to the within instrument and ecuted the same in his capacity, and that by his signature on the instrument, behalf of which the individual acted, executed the instrument.  Notary Public  IAMES A. CARMINUCCI NOTARY PUBLIC STATE OF NEW YORK
	REG. 950, OZCIA/BOKGS QUALIFIED IN SARATOGA COUNTY COMMISSION EXPIRES ILES 9, 2026
STATE OF May York	<u>.</u> )
COUNTY OF faratogs	
On this O' T' day of F State, personally appeared Ro satisfactory evidence to be t acknowledged to me that he ex	ebruary, 2025, before me, the undersigned, a Notary Public in and for said best DeMuren, personally known to me or proved to me on the basis of be Individual whose name is subscribed to the within instrument and ecuted the same in his capacity, and that by his signature on the instrument, behalf of which the individual hereal executed the instrument.
Motary Public No.	M DALTON Slate of New York 5073177 98 and Albany Counties uns

## SCHEDULE A

## **EXHIBIT A**

### DESCRIPTION OF LAND

All that certain piece, parcel, or tract of land situate in the City of Saratoga Springs, County of Saratoga, State of New York, lying along the easterly line of Freedom Way, being designated as Lot 6AR as shown on a map entitled, "Lot Line Adjustment Between Lands Of Munter Land Holdings, LLC And Lands Of Kersia USA Properties, LLC" dated December 1, 2022 prepared by Gilbert VanGuilder Land Surveyor, PLLC an filed in the Saratoga County Clerk's Office as Map M2023216, being further bounded and described as follows:

Beginning at the point of intersection of Lot 3A to the North and Lot 6AR to the South with the easterly line of Freedom Way all as shown on said filed map, thence from said point of beginning along said common division line, North 74° 55' 30" East, 420.00 feet to a point in the westerly line of lands of Quad/Graphics, Inc. as described in Instrument Number 2010016889, thence along said westerly line, South 15° 04' 30" East, 643.72 feet to the point of intersection of said westerly line with the northerly line of Lot 3BR as shown on said filed map, thence along the northerly and easterly lines of said lot 3BR the following two (2) courses: 1.) South 74° 55' 30" West, 420.00 feet to a point, thence 2.) North 15° 04' 30" West, 643.72 feet to the point of beginning and containing 6.21± acres of land.



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

Property and the property of the party of th	CONTRACTOR STREET, AND STREET, AND	-584, before completing this	s form. Print or type.			
Schedule A – Inform						
Grantor/Transferor					Social	Security number (SSN)
Individual	Kersia USA Properti	ies, LLC			2	ű.
☐ Corporation	Mailing address SSN					
☐ Partnership	26 Freedom Way					
☐ Estate/Trust	City	State		ZIP code	Employ	yer Identification Number (EIN)
■ Single member LLC	Saratoga Springs	NY		12866		81-2631829
☐ Multi-member LLC	Single member's name	e if grantor is a single member l	LLC (see instructions)		Single	member EIN or SSN
Other	Kersia USA Inc.				9	81-2631829
Grantee/Transferee	Name (if individual, last,	first, middle initial) ( 🗌 mark an <b>X</b> i	if more than one grantee)		SSN	
Individual	County of Saratoga	Industrial Development Age	ency			
<b>▼</b> Corporation	Mailing address				SSN	9)
Partnership	Saratoga County Mu	unicipal Center, 50 West Hig	gh Street			
☐ Estate/Trust	City	State		ZIP code	EIN	
☐ Single member LLC	Ballston Spa	NY		12020		52-1310482
☐ Multi-member LLC	Single member's name	e if grantee is a single member	LLC (see instructions)		Single	member EIN or SSN
Other					12761	
Location and description	of property conveye	d			- <del>),</del>	
Tax map designation – Section, block & lot (include dots and dashes)	SWIS code (six digits)	Street address		City, town, or vill	age	County
p/o 1771-70 (old 1771-67.2)	411589	26 Freedom Way		Saratoga Spring	ıs	Saratoga
Type of property convey	ed (mark an <b>X</b> in applic	able box)				
1 One- to three-fami	ly house 6	Apartment building	Date of conveyan	ice Per	centag	e of real property
2 Residential coope	(12)	Office building				which is residential
3 Residential condo		☐ Four-family dwelling	02 27	0005		rty0.00 %
4 Vacant land	9	Other	month day	year		ee instructions)
5 🗵 Commercial/industrial						
Condition of conveyance (mark an <b>X</b> in all that apply)		f. Conveyance which comere change of ident	tity or form of	I. ☐ Option assig	nment	or surrender
a.   Conveyance of fee	e interest	ownership or organiz Form TP-584.1, Schedule	e F)	n. 🗌 Leasehold a	200	ent or surrender
b. Acquisition of a cont	rolling interest (state			n. 🗌 Leasehold g	rant	
percentage acquired		g.  Conveyance for whice previously paid will be Form TP-584.1, Schedu	e claimed (attach	o.   Conveyance	of an e	easement
c. Transfer of a contr		h. Conveyance of coopera		o. X Conveyance		
percentage transferred%)						
d.  Conveyance to co corporation	operative housing	i.  Syndication		q.  Conveyance and partly ou	of prop	perty partly within
foreclosure or enforcement of security devel		<ul><li>j.   Conveyance of air rig development rights</li></ul>		(SE) (SE)		t to divorce or separation
		k.  Contract assignment		s. X Other (descri	be) Am	end to Underlying Lse
For recording officer's use	Amount received		Date received		Transac	ction number
	Schedule B, Part	1 \$				
	Schedule B, Part					

S	chedule B – Real estate transfer tax return (Tax Law Article 31)				2
	art 1 – Computation of tax due  1 Enter amount of consideration for the conveyance (if you are claiming a total exemption from tax, mark an X in the				
	Exemption claimed box, enter consideration and proceed to Part 3)	1. 2.			00
	Continuing lien deduction (see instructions if property is taken subject to mortgage or lien)  Taxable consideration (subtract line 2 from line 1)	3.			00
	Tax: \$2 for each \$500, or fractional part thereof, of consideration on line 3	4.		_	00
	5 Amount of credit claimed for tax previously paid (see instructions and attach Form TP-584.1, Schedule G)			_	00
	Total tax due* (subtract line 5 from line 4)	6.			00
	art 2 – 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 1, 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)	-			
	3 Total additional transfer tax due* (multiply line 2 by 1% (.01))	3.			
Th a.	art 3 – Explanation of exemption claimed on Part 1, line 1 (mark an X in all boxes that apply) the conveyance of real property is exempt from the real estate transfer tax for the following reason:  Conveyance is to the United Nations, the United States of America, New York State, or any of their instrumentals or political subdivisions (or any public corporation, including a public corporation created pursuant to agreement with another state or Canada)	or cor	mpact		X
b.	Conveyance is to secure a debt or other obligation			b	
C.	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			е	
f.	Conveyance is a mere change of identity or form of ownership or organization where there is no change in bene ownership. (This exemption cannot be claimed for a conveyance to a cooperative housing corporation of real procomprising the cooperative dwelling or dwellings.) Attach Form TP-584.1, Schedule F	operty		f	
g. Conveyance consists of deed of partition g			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 consideration is less than \$200,000 and such property was used solely by the grantor as the grantor's personal and consists of a one-, two-, or three-family house, an individual residential condominium unit, or the sale of storing a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold covering individual residential cooperative apartment.	reside ck an		j	
k.	Conveyance is not a conveyance within the meaning of Tax Law, Article 31, § 1401(e) (attach documents supporting such claim)			k	
	The total tax (from Part 1, line 6 and Part 2, line 3 above) is due within 15 days from the date of conveyance. Male county clerk where the recording is to take place. For conveyances of real property within New York City, use Fo				

<sup>\*</sup> The total tax (from Part 1, line 6 and Part 2, line 3 above) is due within 15 days from the date of conveyance. Make check(s) payable to the county clerk where the recording is to take place. For conveyances of real property within New York City, use Form TP-584-NYC. 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 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Sche	dule C – Credit Line Mortgage Certifi	cate (Tax Law Arti	cle 11)	
	lete the following only if the interest being to certify that: (mark an X in the appropriate		ee simple interest.	
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 claimed for the following reason:	is subject to an outs	standing credit line mortgage. However, an exemption	n from the tax
	a The transfer of real property is a tran real property (whether as a joint tena	nsfer of a fee simple ant, a tenant in comn	interest to a person or persons who held a fee simple non or otherwise) immediately before the transfer.	e interest in the
	to one or more of the original obligor	s or (B) to a person the transferor or suc	s related by blood, marriage or adoption to the original or entity where 50% or more of the beneficial interes the related person or persons (as in the case of a transfer of the transferor).	t in such real
	c The transfer of real property is a tran	nsfer to a trustee in b	ankruptcy, a receiver, assignee, or other officer of a	court.
			e mortgage is \$3 million or more, and the real proper proved by a one- to six-family owner-occupied reside	
		t line mortgages ma	rincipal amount secured is \$3 million or more as des y be aggregated under certain circumstances. See T s.	
	e Other (attach detailed explanation).			
з. 🗌	The real property being transferred is pres following reason:	ently subject to an o	utstanding credit line mortgage. However, no tax is d	ue for the
	a A certificate of discharge of the credi	it line mortgage is be	ing offered at the time of recording the deed.	-
	b A check has been drawn payable for satisfaction of such mortgage will be		credit line mortgagee or mortgagee's agent for the b s it is available.	alance due, and a
4. 🗌	The real property being transferred is subjections (insert liber and page or reel or other identity by the mortgage is	ification of the mortg	age). The maximum principal amount of debt or obli- on from tax is claimed and the tax of	gation secured
Signa	ture (both the grantors and grantees	must sign)		
attach		and complete, and a	ules A, B, and C, including any return, certification, s authorize the person(s) submitting such form on their he conveyance.	
	SIA USA PROPERTIES, LLC	.5	COUNTY OF SARATOGA INDUSTRIAL DEVELOPMENT AGENCY	
Ву: К	Grantor signature ersia USA, Inc., Sole Member	Title	Grantee signature	Title
В	y: Thu. M.		By:	
	Robert DeMarco Grantor signature	Secretary Title	Rodney Sutton  Grantee signature	Chairman 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 marked 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? If no recording is 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 12205-0045. If not using U.S. Mail, see Publication 55, **Designated Private Delivery Services**.

Schedule C – Credit	Line Mortgage Certifi	cate (Tax Law Art	cicle 11)	
	g only if the interest beir park an X in the appropriate		fee simple interest.	
1. The real propert	y being sold or transferred	I is not subject to ar	outstanding credit line mortgage.	
	y being sold or transferred e following reason:	l is subject to an ou	tstanding credit line mortgage. How	ever, an exemption from the tax
			e interest to a person or persons wh mon or otherwise) immediately befo	
to one or r property a	nore of the original obligor	s or (B) to a person the transferor or su		
c The transf	er of real property is a trar	nsfer to a trustee in	bankruptcy, a receiver, assignee, or	other officer of a court.
			ne mortgage is \$3 million or more, a nproved by a one- to six-family owne	
amounts sec	-	t line mortgages ma	orincipal amount secured is \$3 millions be aggregated under certain circuits.	
e Other (atta	ch detailed explanation).			
3. The real property following reason:		ently subject to an o	outstanding credit line mortgage. Ho	wever, no tax is due for the
a A certificate	e of discharge of the credi	t line mortgage is b	eing offered at the time of recording	the deed.
	as been drawn payable for n of such mortgage will be			e's agent for the balance due, and a
(insert liber and p by the mortgage	page or reel or other identi	ification of the morto	g credit line mortgage recorded in gage). The maximum principal amore on from tax is claimed and the tax of there deed will be recorded.)	
Signature (both the g	grantors and grantees	must sign)		The state of the s
The undersigned certify attachment, is to the bescopy for purposes of received	that the above information t of their knowledge, true a ording the deed or other in	contained in Sched		such form on their behalf to receive a
KERSIA USA PROP		Title	DEVELOPMENT AGENCY  Grantee signature	
By: Kersia USA, Inc., S		ille	By: John 19 Still	Title
By: Robert DeMarc		Secretary	Rodney Sutton	
Grantor sign		Title	Grantee signature	- Cridimian

**Reminder:** Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you marked *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? If no recording is 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 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

## Schedule D - Certification of exemption from the payment of estimated personal income tax (Tax Law, Article 22, § 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 2, mark an X in the second box under Exemption for nonresident transferors/sellers, and sign at bottom.

### Part 1 - New York State residents

If you are a New York State resident transferor/seller listed in Form TP-584, Schedule A (or an attachment to Form TP-584), you must sign the certification below. If one or more transferor/seller 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, photocopy this Schedule D and submit as many schedules as necessary to accommodate all resident transferors/sellers.

### Certification of resident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller as signed below was a resident of New York State, and therefore is not required to pay estimated personal income tax under Tax Law § 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 § 685(c), but not as a condition of recording a

### Part 2 - Nonresidents of New York State

If you are a nonresident of New York State listed as a transferor/seller in Form TP-584, Schedule A (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 § 663(c), mark an X in the box of the appropriate exemption below. If any one of the exemptions below applies to the transferor/seller, that transferor/seller is not required to pay estimated personal income tax to New York State under Tax Law § 663. Each nonresident transferor/seller who qualifies under one of the exemptions below must sign in the space provided. If more space is needed, 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 Form TP-584-I, page 1.

## Exemption for nonresident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller (grantor) of this real proper § 663 (

ty or cooperative unit was a nonresident of New York State, but is not required to pay estimated personal income tax under Tax due to one of the following exemptions:	(Law
The real property or cooperative unit being sold or transferred qualifies in total as the transferor's/seller's principal residen	ice
(within the meaning of Internal Revenue Code, section 121) from to (see instructions).	
The transferor/seller is a mortgagor conveying the mortgaged property to a mortgagee in foreclosure, or in lieu of foreclos no additional consideration.	ure with
The transferor or transferee is an agency or authority of the United States of America, an agency or authority of New York the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation, the Government National Mor 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