Current Developments
Special Edition

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On Friday, April 24, New York City's Department of Finance issued the following notice by e-mail regarding completion of the City's Real Property Transfer Tax Return ("NYC-RPT") in ACRIS, its Automated City Register Information System.

ACRIS TAX FORM CREATION CHANGES

Effective May 18, 2015, the NYC-RPT form will be revised to include two additional GRANTOR and GRANTEE types:

1. Single Member LLC
2. Multiple Member LLC

For any grantor and grantee that is a partnership or a multiple member LLC, the revised form will request the name and SSN/EIN for each general partner or member:

- Provide the requested information for each general partner or member in a supporting document with a separate page for each partnership or LLC. Include the name of the partnership or LLC.
- If the social security number or employer identification number is not provided, attach an affidavit attesting to the reasons the information is missing.

For NYC-RPT forms created in ACRIS on or after May 18, 2015, eTax and Cover Page creation will change as follows:

- When selecting a party type on the ACRIS eTax RPTT Grantor and Grantee tabs, an additional choice of Multiple Member LLC will display.
- When Multiple Member LLC is selected as a party type on the eTax RPTT Grantor and Grantee tabs, the following text will display:
  Please include as a Supporting document to the NYC-RPT form a list that identifies the multiple member LLC name and EIN and provides all the member names and SSNs or EINs or an affidavit as to why SSNs/EINs are missing.
- When Partnership is selected as a party type on the eTax RPTT Grantor and Grantee tabs, the following text will display:
  Please include as a Supporting document to the NYC-RPT form a list that identifies the partnership name and EIN and provides all the general partners names and SSNs or EINs or an affidavit as to why SSNs/EINs are missing.
- When the RPTT is brought into the Cover Page, if Multiple Member LLC is selected as a party type, a new Supporting Document will be checked requiring you to enter a page count:
  NAME & TIN OF EACH MEMBER FOR ALL MULTI MEMBER LLCs / AFFIDAVIT FOR MISSING TINS
- When the RPTT is brought into the Cover Page, if Partnership is selected as a party type, a new Supporting Document - will be checked requiring you to enter a page count:
  NAME & TIN OF EACH GENERAL PTR FOR ALL PARTNERSHIPS / AFFIDAVIT FOR MISSING TINS

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No. 166; April 27, 2015
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