



Broome County  
OFFICE OF THE COUNTY CLERK

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**Memo regarding the RP-5217 and the TP-584**

Effective July 1, 2018, the Broome County Clerk’s Office is updating its policy for the proper completion of the RP-5217 and the TP-584.

1. Having spoken with New York State Office of Real Property Tax Services, Data Management Unit, we have confirmed that the dollar amount listed on RP-5217, Item 13, and the dollar amount listed on the TP-584, page 2, line 3 will most likely be the same. If the amounts do not match, an explanation regarding this issue must be stated. (The classic example is a “seller’s concession”.)

When there is a discrepancy between the dollar amount on RP-5217, Item 13, and the dollar amount listed on the TP-584, page 2, line 3, it is required that the discrepancy be explained on RP-5217, at Item 15. The appropriate box must be checked under Item 15, and a brief description must be provided.

For example: The buyer and seller have agreed on a price of \$100,000 for the purchase of the property. As part of the agreement, the seller will pay \$4,000 of the buyer’s closing costs. Therefore, the actual full sale price paid by the buyer (or received by the seller) is \$96,000 (\$100,000 - \$4,000). The TP-584, page 2, line 3 should \$100,000. The RP-5217, Item 13 should list \$96,000. The RP-5217, Item 15 should have the check box (I) “Other Unusual Factors” selected, with a brief description typed below under “Comments” such as “Buyers Full Sale Price - \$96,000; Amount of consideration on TP-584 - \$100,000; seller’s concession - \$4,000.”

2. A second concern is with the legibility of the TP-584. Usually, we are presented with legibly typed forms that are filled out from the online PDFs. However, too often we are presented with illegible forms, marred by manual cross outs and revisions. See example below.

of 4 TP-584 (4/13)

**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.	30,500	233900-00-
2.		
3.	30,500	233900-00-
4.	122.00	926-00
5.		150-50
6.	122.00	926-00-

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) .....

**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.		
3.		

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)) .....

Practitioners are encouraged to print off a new, corrected, legible TP-584 if the numbers listed on the form change. We reserve the right in the future to institute a policy of rejecting illegible TP-584s, although at this point it is hoped that such a policy will be unnecessary.