

PURCHASER'S CLOSING COSTS

| <ul style="list-style-type: none"> BANK FEES <ul style="list-style-type: none"> Bank Attorney UCC-1 Filing Fee | Varies according to bank and loan product \$800 - \$1,250 \$75 - \$125 | | | | | | | | | | | | | | | | | | |
|---|--|---------------|------|---------------------------|-------|---------------------------|-------|---------------------------|-------|---------------------------|-------|-----------------------------|-------|-----------------------------|-------|-----------------------------|-------|----------------------|-------|
| <ul style="list-style-type: none"> PURCHASE APPLICATION FEE | \$800 - \$1,250 | | | | | | | | | | | | | | | | | | |
| <ul style="list-style-type: none"> MANSION TAX | <table border="1"> <thead> <tr> <th>Consideration</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>\$1,000,000 - \$1,999,999</td> <td>1.00%</td> </tr> <tr> <td>\$2,000,000 - \$2,999,999</td> <td>1.25%</td> </tr> <tr> <td>\$3,000,000 - \$4,999,999</td> <td>1.50%</td> </tr> <tr> <td>\$5,000,000 - \$9,999,999</td> <td>2.25%</td> </tr> <tr> <td>\$10,000,000 - \$14,999,999</td> <td>3.25%</td> </tr> <tr> <td>\$15,000,000 - \$19,999,999</td> <td>3.50%</td> </tr> <tr> <td>\$20,000,000 - \$24,999,999</td> <td>3.75%</td> </tr> <tr> <td>\$25,000,000 or more</td> <td>3.90%</td> </tr> </tbody> </table> | Consideration | Rate | \$1,000,000 - \$1,999,999 | 1.00% | \$2,000,000 - \$2,999,999 | 1.25% | \$3,000,000 - \$4,999,999 | 1.50% | \$5,000,000 - \$9,999,999 | 2.25% | \$10,000,000 - \$14,999,999 | 3.25% | \$15,000,000 - \$19,999,999 | 3.50% | \$20,000,000 - \$24,999,999 | 3.75% | \$25,000,000 or more | 3.90% |
| Consideration | Rate | | | | | | | | | | | | | | | | | | |
| \$1,000,000 - \$1,999,999 | 1.00% | | | | | | | | | | | | | | | | | | |
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| <ul style="list-style-type: none"> PURCHASER'S ATTORNEY FEE | \$2,500 - \$3,500 | | | | | | | | | | | | | | | | | | |
| <ul style="list-style-type: none"> MAINTENANCE OR COMMON CHARGE ADJUSTMENT | Purchaser reimburses Seller for any prepaid maintenance or common charge payments | | | | | | | | | | | | | | | | | | |
| <ul style="list-style-type: none"> COOPERATIVE APARTMENT PURCHASES ONLY <ul style="list-style-type: none"> Judgment and Lien Search Financing/Recognition Agreement Fee | \$450 \$250 - \$500 | | | | | | | | | | | | | | | | | | |
| <ul style="list-style-type: none"> CONDOMINIUM APARTMENT PURCHASES ONLY <ul style="list-style-type: none"> Title Insurance Mortgage Title Insurance Real Estate Tax Adjustment New York State Mortgage Recording Tax Title and Municipal Search Fee Deed Recording Fee Mortgage Recording Fee Unit Owner's POA Recording Fee Title Closer Attendance Fee | Approximately \$4 per \$1,000 of purchase price Approximately \$1 per \$1,000 of loan amount Purchaser reimburses Seller for any prepaid real estate taxes 1.80% if mortgage amount is less than \$500,000 1.925% if mortgage amount is \$500,000 or more \$895 \$285 \$250 \$100 \$300 | | | | | | | | | | | | | | | | | | |
| <ul style="list-style-type: none"> PURCHASER'S ADDITIONAL CLOSING COSTS NEW CONSTRUCTION <ul style="list-style-type: none"> Sponsor's Attorney Fees (negotiable) Sponsor's NYC and NYS Transfer Taxes (negotiable) Resident Manager's Apartment (if applicable) Working Capital Fund Contribution | \$2,500 - \$3,500 If paid by Purchaser, transfer taxes are calculated and added to the purchase price (for tax purposes only) and then recalculated based upon the bulked up price Calculated based upon Purchaser's percentage of common interest in the building One-time fee equal to 2 months of common charges | | | | | | | | | | | | | | | | | | |

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SELLER'S CLOSING COSTS

| <ul style="list-style-type: none"> NEW YORK CITY REAL PROPERTY TRANSFER TAX <ul style="list-style-type: none"> Residential Transactions Commerical/Bulk Sale Rates | <p>1 % of sales price if sale is \$500,000 or less 1.425% of sale price if sale is greater than \$500,000</p> <p>If two or more unattached units are sold simultaneously to the same buyer, the commercial transfer tax rate applies, i.e . 1.425% of sales price if sale is \$500,000 or less or 2.625% of sales price if greater than \$500,000</p> | | | | | | |
|--|---|---------------|------|-----------------------|------------------------|---------------------|------------------------|
| <ul style="list-style-type: none"> NEW YORK STATE TRANSFER FEE | <table border="1"> <thead> <tr> <th>Consideration</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>Less than \$3,000,000</td> <td>0.40% of consideration</td> </tr> <tr> <td>\$3,000,000 or more</td> <td>0.65% of consideration</td> </tr> </tbody> </table> | Consideration | Rate | Less than \$3,000,000 | 0.40% of consideration | \$3,000,000 or more | 0.65% of consideration |
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| <ul style="list-style-type: none"> NEW YORK STATE ESTIMATED CAPITAL GAINS TAX | <p>Non-NYS residents pay 8.82% of estimated gain at closing. A NYS resident, or a non-NYS resident who resided in the property as their principal residence for 2 out of the last 5 years pays the gain tax when filing their annual federal income tax return. All sellers also pay the NYC income tax (up to 3.65% of the gain) with their annual income tax return</p> | | | | | | |
| <ul style="list-style-type: none"> FEDERAL WITHHOLDING TAX (FIRPTA) | <p>10% - 15% of purchase price is withheld if Seller is a non-exempt foreign person or entity</p> | | | | | | |
| <ul style="list-style-type: none"> BROKER'S COMMISSION | <p>6% of sales price</p> | | | | | | |
| <ul style="list-style-type: none"> SELLER'S ATTORNEY FEE | <p>\$2,500 - \$3,500</p> | | | | | | |
| <ul style="list-style-type: none"> COOPERATIVE APARTMENT SALES ONLY <ul style="list-style-type: none"> Flip Tax (if applicable) Stock Transfer Tax Stamps Transfer Agent Fee or Co-op Attorney's Fee New York City Transfer Tax Filing Fee Payoff Bank Attorney's Fee UCC-3 Filing Fee | <p>Typically 1% - 3% of purchase price</p> <p>\$0.05 per share</p> <p>\$500 - \$750</p> <p>\$100</p> <p>\$450 - \$550</p> <p>\$75 - \$125</p> | | | | | | |
| <ul style="list-style-type: none"> CONDOMINIUM APARTMENT SALES ONLY <ul style="list-style-type: none"> Application/Waiver Fee Satisfaction of Mortgage Recording Fee Title Closer Pick-Up Fee for Mortgage Payoff | <p>\$500 - \$1,000</p> <p>\$110 per mortgage</p> <p>\$250 per mortgage</p> | | | | | | |

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