

Governmental Agencies- Tax Exemption

Grantor/Seller	Grantee/Buyer	RPT New York City	Deed Stamps New York State
NYC - All Municipalities		Paid by buyer	Paid by buyer
	NYC	No Tax	No Tax
NYS		Paid by buyer	Paid by buyer
	NYS	No Tax	No Tax
Veterans Association /USA*		Paid by buyer	Paid by buyer
	Veterans Association /USA*	No Tax	No Tax
United Nations		No Tax	Paid by buyer
	United Nations	No Tax	No Tax
Not for Profit Organizations		No Tax	Sellers Pay
	Not for Profit Organizations	No Tax	Sellers Pay
Foreign Governments		No Tax	Buyer's Pay
	Foreign Governments	Sellers Pay	Sellers Pay

*Example: Federal National Mortgage Association