



# RPIE-EZ-2008 CONFIDENTIAL

## REAL PROPERTY INCOME AND EXPENSE FORM

FILING DEADLINE: SEPTEMBER 1, 2009

MAIL TO NYC DEPARTMENT OF FINANCE, RPIE PROCESSING, 59 MAIDEN LANE, 20TH FLOOR, NEW YORK, NY 10038

**INSTRUCTIONS:** Any property that is not legally required to file an RPIE should file the RPIE-EZ. For example, use this form if your property:

- has an actual assessment of \$40,000 or less;
- is exclusively residential with 10 or fewer apartments;
- is primarily residential with 6 or fewer apartments and no more than one commercial unit;
- is a residential cooperative apartment building with less than 2,500 square feet of commercial space (not including garage space);
- is an individual residential condominium unit that is not part of a group of rental units that makes up the majority of the development;
- is occupied exclusively by the owner or rented exclusively to a related person or entity;
- is owned and used exclusively by a fully exempt not-for-profit organization or government entity and generates no rental income;
- is vacant or uninhabitable and non-income-producing because of impending demolition;
- is vacant, non-income-producing land.

### SECTION A - IDENTIFICATION OF PROPERTY AND PERSON OR ENTITY FILING

1. Address of Property: \_\_\_\_\_

2a. Borough Code: \_\_\_\_\_ 1= Manhattan, 2= Bronx, 3= Brooklyn,  
4= Queens, 5= Staten Island      b. Block: \_\_\_\_\_      c. Lot: \_\_\_\_\_

3a. Filer's Name: \_\_\_\_\_      b. Filer's Relationship to Property: \_\_\_\_\_

c. Filer's Employer Identification Number      d. Filer's Social Security Number

■       OR       ■  ■

### SECTION B - CONTACT INFORMATION

1. Contact Person: \_\_\_\_\_      2. Firm Name: \_\_\_\_\_

3. Telephone #: \_\_\_\_\_      4. E-mail Address: \_\_\_\_\_

### SECTION C - PROPERTY USE AND VACANCY INFORMATION

1. Description:      a. Total # of Units: \_\_\_\_\_      b. # of Residential Units: \_\_\_\_\_      c. # of Commercial Units: \_\_\_\_\_

   d. # of Buildings: \_\_\_\_\_      e. # of Floors: \_\_\_\_\_      f. Year of Purchase: \_\_\_\_\_

Indicate below the approximate percentage of space that was vacant as of the end of the reporting period:	Percentage Vacant
2. Residential:	
3. Office:	
4. Retail:	
5. Storage:	
6. Other*:	
7. Total:	

8. \*Describe the **Other** use: a) \_\_\_\_\_ b) \_\_\_\_\_ c) \_\_\_\_\_

9. Owner Occupancy: Is any part of this property owner-occupied?  YES     NO    If "YES", answer a) and b) below:

a) Approximate percentage that is owner-occupied: \_\_\_\_\_      b) Approximate square footage owner-occupied: \_\_\_\_\_

**SECTION D - INCOME AND EXPENSE INFORMATION**

1. Provide information for a full year. If the information is for less than a full year, list the number of months: \_\_\_\_\_
2. Gross Income: \$ \_\_\_\_\_ Include property income from all sources including the sale of utilities, rent from signage (e.g., bill boards) or cell towers or other equipment on your property.
3. Gross Expenses: \$ \_\_\_\_\_ **DO NOT** include real estate tax, mortgage or loan expenses.

**SECTION E - RPIE CERTIFICATION**

*I hereby certify that I am the owner or other person responsible for the payment of taxes, or the person authorized by the owner or taxpayer to make this statement. I certify that all information contained in this statement is true and correct to the best of my knowledge and belief. I understand that the willful making of any false statement of material fact herein will subject me to the provisions of law relevant to the making and filing of false instruments and will render this statement null and void.*

\_\_\_\_\_  
Signature\_\_\_\_\_  
Name (print)\_\_\_\_\_  
Date**PRIVACY ACT NOTIFICATION**

The Federal Privacy Act of 1974, as amended, requires agencies requesting Social Security Numbers to inform individuals from whom they seek this information as to whether compliance is voluntary or mandatory, why the request is being made and how the information will be used. The disclosure of Social Security Numbers by owners is mandated by Section 11-102.1 of the Administrative Code of the City of New York. Disclosure by lessees is voluntary. Disclosure is requested to facilitate the processing of real property income and expense data. Such data, including any Social Security Numbers so disclosed, are used for tax administration purposes. The data, including any Social Security Numbers, may be further disclosed to other departments or agencies, or to persons employed by such departments or agencies, only for such purposes, or as otherwise provided by law or judicial order.

# RPIE-EZ-2008 - REAL PROPERTY INCOME AND EXPENSE FORM INSTRUCTIONS

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## GENERAL INFORMATION AND INSTRUCTIONS FOR THE RPIE-EZ-2008

Owners of certain income-producing properties are required to file annual Real Property Income and Expense (RPIE) statements with the Department of Finance (Finance). Finance uses the information from these statements to estimate the market value of property for tax purposes. Finance may use RPIE data that is specific to a particular parcel or data from comparable programs.

Some income-producing properties, however, are exempt from RPIE filing. Owners of these properties are not legally required to file an RPIE statement, but they may wish to do so voluntarily to provide Finance with information about their property. For these owners, Finance offers the RPIE-EZ form.

To determine if you are exempt from RPIE filing and eligible to file the RPIE-EZ form, see the instructions from the full Real Property Income and Expense Form.

### SECTION A - IDENTIFICATION OF PROPERTY AND PERSON OR ENTITY FILING

1. Enter the complete address of the property (including street, city, state, and zip code).
2. a. Enter the borough designation where the property is located.  
1 = Manhattan; 2 = the Bronx; 3 = Brooklyn; 4 = Queens; 5 = Staten Island
- b. Enter the Block Number designation for the property.
- c. Enter the Lot Number designation for the property.

If the Borough/Block/Lot (BBL) is not known for the property, it can be obtained online at **nyc.gov/finance** (From the homepage, click on the Quick Link in the Property Box to find Borough, Block and Lot. Enter your address; the BBL will appear on the next screen as a hyphenated number in yellow bold print). Or you can call 311.

3. a. Enter the name of the person filing the EZ form, whether this is the owner or someone else.
- b. Indicate who is filing the RPIE. The filer may be anyone who is authorized to provide this information and has knowledge of such information, including, but not limited to, an owner, a former owner, a lessee, an authorized attorney or accountant, or a commercial tenant in an exempt property. If there is more than one owner, only one needs to file, as long as the filer provides all the requested information.
- c-d. Enter either the filer's Employer Identification Number (EIN) or Social Security Number (SSN).

### SECTION B - CONTACT INFORMATION

1. The contact can be any person whom the owner or filer designates who is available during business hours if Finance should have a question about the EZ form.
2. If the contact is not the owner or filer, provide the contact's company affiliation under firm name.
3. Enter the contact's daytime telephone number.
4. Enter the contact's e-mail address, if any.

**SECTION C - PROPERTY USE AND VACANCY INFORMATION****1. Description:**

- a. Enter the total number of units.
- b. Of the number entered in "a," enter the number of residential units.
- c. Of the number entered in "a," enter the number of commercial units.

The total of the numbers shown in "b" and "c" must equal the number entered in "a."

- d. If the property consists of more than one building (such as a condominium development, parking garage complex, apartment complex, or shopping center), enter the total number of buildings that constitute the entire property for which this RPIE-EZ form is being filed.
- e. Enter the number of floors in the main building. The ground floor counts as one story.
- f. Provide the year that the property was first purchased or leased. If the building was built for the owner, enter the date of construction.

Complete the table (numbers 2-9b) indicating the various uses and vacancies for the entire property.

- 2-7. **Percentage Vacant:** Indicate the approximate percentage of space that was vacant as of the end of the reporting period.
8. Use this space to explain any entries on Line 6 – "Other."
9. Check "YES" or "NO" to indicate if any part of the property is owner-occupied.

If you indicated "YES" in question 9 provide the approximate percentage and square footage that the owner occupies. "Owner-occupied" space refers to space that the owner uses for his/her personal residence or business that could otherwise be rented and space that is occupied by persons or entities related to the owner (such as the superintendent), even if rent is charged.

**SECTION D - INCOME AND EXPENSE INFORMATION**

- 1-3. Provide the total income from all sources and all expenses (except for real estate taxes, mortgage and loan expenses) for the property in question, for a full year. If information is for less than a full year, write in the number of months for which you are providing information.

**SECTION E - RPIE CERTIFICATION**

The person who files this RPIE-EZ form must sign and date the form, or it will not be accepted.