RPIE-2014-U

UTILITY PROPERTY (REUC) INCOME AND EXPENSE 2014

Utility-Related Equipment Reporting Instructions

Finance

REUC-2014-U

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nyc.gov/rpie

2014 UTILITY PROPERTY (REUC) INCOME AND EXPENSE
Including Utility-Related Equipment Reporting Instructions

GENERAL INFORMATION

Owners of income-producing properties with an actual assessed value of more than $40,000 are required to file Real Property Income and Expense statements ("RPIE") with the Department of Finance ("Finance") annually, unless the properties are specifically excluded by law from the filing requirements. Recent amendments to Rules relating to the filing of Income and Expense statements require owners of power plants, generators, telecommunication lines and other equipment to file RPIE statements, regardless of owner occupancy. Additionally, the owner is required to file a statement that includes the use and cost of all such property owned, retired and added to inventory in the City of New York at the end of the reporting year.

IMPORTANT FILING INFORMATION

- **Deadline** for submission for all RPIE filings is June 1, 2015.
- All filers are legally required to file electronically

CUSTOMER ASSISTANCE

If you have any questions not covered in the Utility Property (REUC) Income and Expense filing Instructions or on the Finance web site, please email Finance at reuc@finance.nyc.gov.

CUSTOMER ASSISTANCE

Click on the "RPIE for REUC (2014)" link. You will then be asked to enter one borough/block/lot identifier to start the filing. This BBL appears on your Finance Property Tax Bill. You can also use the link provided to look up BBLs affiliated with REUC identifiers. The filing process starts with the identification of one BBL. If you are required to file for additional BBLs under the same entity name and EIN, you can do so with one submission.

After entering the BBL, you will be asked to choose an action (create, continue or amend a filing, etc.) and to create or enter a password for the filing. To enter a new password, highlight the password field and enter a unique password. Please note and retain this password, as you will need it if you wish to amend a filing or complete a previously started filing.

PART I: OWNER AND PROPERTY INFORMATION

CHECK YOUR MAILING ADDRESS: All owners must maintain a current mailing address for each property with the NYC Department of Finance. To check your mailing address for this property, look at the latest Property Tax Bill found http://nycprop.nyc.gov/nycproperty/nynav/jsp/selectbbl.jsp. Mailing addresses can be updated online at *http://www.nyc.gov/html/dof/html/property/property_info_registration.shtml* or by calling 311.

SECTION A – OWNER INFORMATION

1a. Enter the business (doing business as) name of the Owner.

b./c. Enter each listed owner's Employer Identification Number (EIN) or Social Security Number (SSN).

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 with the request is voluntary or mandatory, the legal authority to request the information, and how the information will be used. Owners must provide their Social Security Number on this form

under the authority of section 11-102.1 of the Administrative Code of the City of New York. The disclosure of Social Security Numbers for tenants is voluntary. Social Security Numbers are required to facilitate the processing of real property income and expense data for tax administration purposes. The Social Security Numbers may be further disclosed to other departments or agencies, or to persons employed by such departments or agencies, only for tax administration purposes, or as otherwise provided by law or judicial order.

1d. Enter additional owner's name, if relevant.

2a. Enter the name of the person filing the RPIE. The filer may be an owner, owner representative, lessee or lessee representative who is authorized to provide this information and has knowledge of such information.

b./c. Enter the filer's Employer Identification Number (EIN) or Social Security Number (SSN).

d. Use the dropdown box to select the filer's relationship to the property.

SECTION B – CONTACT INFORMATION

Provide contact information for the person who can respond to questions about this filing. A valid email address must be entered for the contact person in order for the filing to be accepted. A confirmation email will be sent to this address upon completion of the RPIE filing. Additional emails can be entered before the filing is electronically signed and submitted in order to receive additional confirmation emails.

SECTION C – REPORTING PERIOD

1. Indicate the reporting period reflected in Structures and Equipment inventory report:

- Calendar Year
- Fiscal Year
- Partial Year

2. Indicate the reporting period by entering the months and years covered. Calendar year reporting for RPIE 2014 should cover January 2014 to December 2014.

SECTION D-F – STRUCTURES AND EQUIPMENT SPREADSHEET

You are required to report on all utility structures and equipment for all the BBLs owned by your entity during the reporting period. To facilitate reporting, all required filers will see a file link to a provider-specific spreadsheet (.csv format) that will help you identify and report on the information needed.

Please Note:

1. You need to download the spreadsheet and save it to your computer. The file is in a .csv format, but can be saved as any spreadsheet format to your own computer.

2. Once you have completed the spreadsheet and are ready to upload to the RPIE application, **you must save and submit the completed spreadsheet as an Excel file.**

3. Do not add or delete columns from the spreadsheet.

4. The spreadsheet is pre-populated with the BBL, identification number, sub-identification number and address for each BBL we have tied to the reporting entity. <u>The EIN field is populated with a dummy code and should be replaced with the real EIN for each line.</u> The pre-populated information is meant to give you a starting point for all the BBL/ident-subident combinations we see

as belonging to each entity. You will take this information and add lines to the spreadsheet to include each utility structure and piece of equipment at each location.

5. Each line in the spreadsheet should reflect a unique structure or piece of equipment. Please complete all information (D.1-D.17) for every line (please see detailed notes below).

6. If the structure or equipment is a cell site, (reported as "C" in D.9), provide additional information in Section E (E.1-E.6g) for that line.

7. If the structure or equipment is an emergency backup generator, (reported as "G" in D.9.), provide additional information in Section F (F.1-F.8) for that line.

8. In some cases, original cost and opening balances are also included. These should be replaced by the reported values for that time period.

SECTION D – STRUCTURES AND EQUIPMENT REPORTING:

Complete one line for each assessable structure or piece of equipment at each BBL you own.

1. Borough. List the borough indicated on the property tax bill:
1 - Manhattan
2 - Bronx
3 - Brooklyn/Kings
4 - Queens
5 - Staten Island

2. **Block.** This may be pre-populated or supplied by the taxpayer. The full BBL is indicated on the property tax bill.

3. **Lot.** This may be pre-populated or supplied by the taxpayer.

4. **Identification number.** This is a Finance-specific identifier that is listed on the property tax bill. For new equipment reporting where the ident is unknown, please leave blank.

5. **Sub-Identification number.** May be pre-populated. Not all lines will have a sub-ident number. Please leave blank if unknown.

6. **Address (25 characters).** Provide the property address (house number and street) for each structure or piece of equipment.

7. **EIN.** Please list the Employer Identification Number for the owner on each line. This will help Finance accurately identify ownership, especially in cases where ownership is split amongst subsidiaries.

8. **Account number.** This is your internal identifier for the line.

9. **Inventory type.** List a one character indicator:
C = Cell Site,
E = Equipment,
G = Backup Generator,
O = Other,
S = Structure,
V = Vacant Land

10. **Description (25 characters).** Describe each item associated with each Account Number and Inventory Type. For example, use descriptive words like pipeline, power plant, electrical transformer, etc.

11. **Year installed.** Provide the year of installation. This should be the same year that is used to determine the depreciation basis.

12. **Original cost.** If available, please include the original cost of the item. More recent purchases should have this information.

13. **Opening balance.** The cost in dollars of each item of inventory at the beginning of the reporting period.

14. **Additions.** List the total dollar amount of all inventory/ components placed into service during the reporting period for each item.

15. **Retirements.** List the total dollar amount of all inventory/ components removed from service during the reporting period for each item.

16. **Adjustments.** List the total dollar amount of all inventory adjustments made to each item that were not additions or retirements as defined above. For example, the transfer of equipment/inventory between facilities or between identification number/sub-identification numbers can be described as an adjustment. Negative adjustments should be reported in parentheses.

17. **Closing balance** (Opening Balance + Additions + Adjustments - Retirements).

SECTION E – CELL SITE-SPECIFIC REPORTING (complete for each "C" inventory type listed)

1. **Cell site type.** List a one character indicator:
   I = Interior room,
   M = Monopole,
   P = Prefabricated shelter,
   O = Other,
   S = Steel structure

2. **Year installed.** Provide the year of cell site installation. This should be the same year that is used to determine the depreciation basis.

3. **Cost:**
   a. *Improvement cost.* This total should include the purchase price for all of the equipment and associated materials for the cell site, including cable, antenna mounts, etc.
   b. *Installation cost.* This total should include the labor and other installation costs for the cell site.

4. Number of antenna mounts.

5. **Cable length.** List total feet.

6. **Cell site generator:**
   a. *Cell site generator installed?* Indicate whether a dedicated generator has been installed for the cell site.
   b. *Cell site generator brand.* This is the commercial brand name of the cell site generator.
   c. *Cell site generator power rating (KW).* List the power output of the cell site generator in kilowatts.
   d. *Cell site generator installation year.* Provide the year of cell site generator installation. This should be the same year that is used to determine the depreciation basis.
   e. *Improvement cost.* This total should include the purchase price for all of the equipment and associated materials for the generator.
   f. *Installation cost.* This total should include the labor and other installation costs for the generator.
   g. *Cell site generator enclosed within a prefabricated shelter?* (Y/N)

SECTION F – BACKUP GENERATOR-SPECIFIC REPORTING (complete for each "G" inventory type listed)

1. **Brand.** List the commercial brand name of the backup generator.
2. **Power rating (KW).** List the power output of the backup generator in kilowatts.
3. **Model number.** List the manufacturer's model number of the backup generator.
4. **Serial number.** List the manufacturer's serial number of the backup generator.
5. **Installation year.** Provide the year of the backup generator installation. This should be the same year that is used to determine the depreciation basis
6. **Cost:**
   - **a.** *Improvement cost.* This total should include the purchase price for all of the equipment and associated materials for the generator.
   - **b.** *Installation cost.* This total should include the labor and other installation costs for the generator.
7. **Backup generator enclosed within a prefabricated shelter?** (Y/N)
8. **Backup generator has dedicated fuel tank?** Y-indicates dedicated fuel tank; N-indicated a shared fuel tank.

SECTION G – WORK IN PROGRESS DURING 2014.

1a. Work in Progress during 2014. Separately list the dollar amount of all projects in construction during calendar year 2014 which were started after January 5, 2014. An Identification or Sub-Identification Number is not required for projects listed in this section. The submission of information for this section remains voluntary.

1b. For the dollar amount(s) listed in item 1a. provide the approximate percentage of completion for each project as of the date of submission.

1c. Provide the anticipated completion date (month and year) of each project listed in item 1a.

SECTION H – INCOME FROM BUSINESS

1. **Sale of Utility Services.** Gross dollar amount received from the sale of utilities and services such as electricity, gas, steam, water and air conditioning.
2. **Sale of Other Services.** Gross dollar amount received from the sale of utilities related expertise, contractual/maintenance services, consultation fees and related activities.
3. **Signage/Billboard.** Amount received from renting any signage or billboard space anywhere on the property.
4. **Cell Towers.** Amount received from placing a cell tower or antenna anywhere on the property.
5. **Government Income Subsidies.** Portion of income that comes from direct government subsidies.

SECTION I – RELATED OPERATING EXPENSES

1. **Fuel:** The cost of fuel oil, gas or steam incurred in the course of business.
2. **Light and Power:** The cost of electricity incurred in the course of business.
3. **Cleaning Contracts:** Include the cost of contracts with cleaning-service companies or individual cleaners.

4. **Wages and Payroll: Include** all wages, related payroll taxes and employee benefits for direct employees.

5. **Repairs and Maintenance:** Amounts paid or incurred for contracts with maintenance companies. Include any amounts that were paid for routine repair services and for material or parts used for repairs. Do not include reserves for replacements.

6. **Management and Administration:** Include office expenses and legal/accounting services related to the operation of the business.

7 **Insurance (annual):** Annual charges for fire, liability, and other insurance premiums paid. Prorate multiyear premiums on order to calculate an average annual expense.

8. **Water & Sewer:** Amount paid for water and sewer usage.

9. **Advertising:** Amount paid or incurred for advertising services.

10. **Miscellaneous** (detail miscellaneous expenses as illustrated on page 7 through 10)
    a. _____
    b. _____
    c. _____
    d. _____

11. **Total Expenses**

12. **Real Estate, bad debt, depreciation and mortgage interest.** These should not be included as part of total expenses.

RPIE CERTIFICATION

Comments: Please use this section for any notes you wish to convey to the Department of Finance.

Additional email addresses: Use this section to add any emails you wish to receive an automated email upon submission of the RPIE.

Sign and Submit: To successfully submit your RPIE filing you must certify the information by clicking “Sign and Submit”. **If you do not complete this step you will not be in compliance with the RPIE filing requirement.**

The following are items often categorized incorrectly as Miscellaneous Expenses. Please use this as a reference to correctly categorize these expenses.

MISCELLANEOUS EXPENSE CATEGORIES CHART

Types of Expenses	Correct Category
Advertising related to specific property rentals Newspaper ads NYC illuminated sign charge Promotional ads Television ads	**Advertising**
Cleaning service contract	**Cleaning Contracts**
Con Ed steam Gas for heating Oil	**Fuel**
Boiler explosion premium Fire premium Liability premium Rent fidelity bonds premium Theft premium	**Insurance**
Brushes Decorating Interior Painting Labor for interior decorating Paint Painting and Plastering Spackling Wallpaper	**Interior Painting and Decorating**
Amortized leasing commissions Brokers' fees Consultants' fees Leasing agent's fees Leasing contracts Prorated leasing commissions	**Leasing Commissions**
City and State utility tax Electricity Gas for cooking stove NYC and NYS utility tax	**Light and Power**

Types of Expenses	Correct Category
A/C repairs or upkeep Air conditioning repairs or upkeep Alarm system maintenance Appliance repairs Asbestos maintenance Asphalt repair Boiler repairs Building repairs Burglar and fire alarm system maintenance Carpenters Chemicals for cleaning Cleaning Service Cleaning Supplies Electrical system repairs Electricians Elevator repairs Emergency repair service Equipment rental Exterior painting Exterminator/Pest Control Gardening Gas service General maintenance and repairs Glaziers Graffiti removal Hall maintenance Hardware HVAC Insecticide Intercom repairs Iron work Janitorial Services Janitorial Supplies Landscaping Lawn Lobby Maintenance Locksmiths Masonry Outside labor Parking lot repairs	**Repairs and Maintenance**

Types of Expenses	Correct Category
Plastering Plumbers Plumbing repairs Pointing ($500 or less) Pollution repairs Refrigeration repairs Roof repairs Safety devices Security Sidewalk repairs Smoke detectors Snow removal Sprinkler system maintenance Stairwell maintenance Supplies necessary for maintenance and repairs Swimming pool maintenance Tile repairs Waterproofing Welders Window cleaning Window guards	**Repairs and Maintenance**
Accounting Fees Administrative fees ADT computer payroll service Association dues Auditing BID fees Bookkeeping fees Building registration fee Carting Certified mail Collection fees Computer processing Consultation fees Credit Card Fees Credit Check Data processing costs DHCR Monitoring Directory service Dispossess filing fees Dues Elevator service contract Environmental protection	**Management and Administration**

Types of Expenses	Correct Category
Escalation billing service Eviction fees (except $1000 and under) Food for watchdogs General office expense Inspections (boilers, elevator, fire, etc.) Interim Multiple Dwelling filing fee Keys Legal Fees Loft Board fees Management agent fees Management fees Marshall's fees Maximum base rent filing fee Membership fees Messenger ($200 or less) Meter reading service (water meters, electric meters, etc.) Office expense Office Supplies Outside management Outside services (other than subcontracted labor) Permits Post Office Box fee Postage Professional Fees Protection Real Estate Publications and Journals Realty Advisory Board fees Rent collection fees Rent stabilization association fee Rubbish removal Scavenger service Security Guards Security Service Service charges Service contracts Settlement Small property owners association Stationery	**Management and Administration**

Types of Expenses	Correct Category
Superintendent's telephone Tank registration Telecommunication Telephone Tenant relations Trash/Garbage/Rubbish removal Uniforms Uniforms (purchase and cleaning) Vault tax Water conditioning Water purification Water treatment service	**Management and Administration**
Disability welfare Employee benefits Federal unemployment insurance Federal, State and City withholding tax FICA social security tax Health insurance Hospitalization Major medical Management commissions New York State unemployment insurance Payroll Tax Pension Salaries (except directors & officers) State unemployment insurance Union dues Workmen's compensation	**Wages and Payroll**
Frontage Sewer charges or taxes Water charges or taxes	**Water and Sewer**

Below are ***Ineligible Miscellaneous Expenses*** and expenses that are ***Eligible*** to be included in the Expense portion of the RPIE.

Ineligible Miscellaneous Expenses		
Air rights	Engineer's fee	Personal insurance
Alterations	Equipment purchase	Pointing - over $500
Amortization (except leasing)	Estimate expenses (except real estate taxes)	Projected expenses
Appliances	Financial charges or expenses	Pro-rated expense of any kind (except leasing and insurance)
Appraisal fee	Fines	Public phone charge
Architects fees	Franchise taxes	Real estate abatement fees
Automobile expenses	Furniture	Real estate fees
Bad debt	General expense	Real estate taxes
Bank charges	Gifts	Rebates
Blanket insurance policies	Ground rent	Recovery charges
Bond premium	Health club/gym	Refunds
Building rent	Improvement loan	Reimbursements of any type
Business insurance	In rem payments	Renovations
Business organization expenses	Income taxes	Rent
Cable service	Insulation	Rent strike settlement
Capital improvements	Intercom	Reserves for replacement
Car fare	Interest payments	Return of rent
Certificate of occupancy costs	J51 exemption/abatement filing fee (421a filing fee)	Safe deposit boxes
Certiorari costs	Janitor's apartment and/or utilities	Storage
Christmas expenses	General expense	Superintendent's apartment and/or utilities
Claims of any kind	Late charges	Tenant buyout
Closing costs	Lawsuit settlement	Tenant holdovers
Commercial rent tax	Lease cancellation costs	Tenant moving expense
Commitment costs	Lease surrender	Tenant refund
Common charges	Leasehold interest	Tenant's refund
Compactor	Lien	Termination fee
Computer purchases	Local law 5 or 10 filing fee	Title insurance
Construction	Management training	Transportation
Consultation fee (other than that specified for management or leasing)	Merchants association dues	Travel
Contributions	Miscellaneous expense	Unincorporated business tax
Corporation expenses	Mortgage Interest	Vacancy
Corporation taxes	Negative (bracketed) amounts	Vacancy and loss of rent
Debt service	Occupancy tax	Vacating expense
Delivery expense	Office rent	Variance costs
Demolition	Officers' salaries	Violations
Depreciation	Organization expenses	Write off on leasing & renting
Drawing	Parking	Zoning fees
Dumpster	Partners' salaries	Xmas expenses
Electrical survey	Penalties	

Eligible Miscellaneous Expenses			
Petty cash	Lease buy-out	Special assessments	Sundry