



NEW YORK CITY DEPARTMENT OF FINANCE

COMMERCIAL RENT TAX RETURN

| nyc.gov/finance 2008/09 Applicable for the tax period June 1, | | | | | | | | | ay 31, 2009 ONLY | |
|---|--|---|---|---|--|----------------------|---------------------|---------------------|--|--|
| | | PLEASE PRINT OR TYPE: Name: | | | Employer Ide | ntificatio | n Numb | er | | |
| | | Address (number and st | rooth: | Social Security Number | | | | | | |
| | | | reet). | | | | | COMMERCIAL RENT TAX | | |
| | | City and State | | Zip: | PERIOD BEG | | | | | |
| | | Business Telephone Nur | mber: | | PERIOD ENI | | | | | |
| | | | | | Federal Busin | ness Cod | le | | | |
| | | ASE READ THE INST PORT FULL YEAR'S F | | ALIZED RENT IF | LESS THAN | N FULI | LYEA | | | |
| CHE | CK (✔) THE TYP | E OF BUSINESS ENTITY: | • Corporation | • | partnershi | p | | | • individual, estate or tr | ust |
| | CHECK | ((✓) IF APPLICABLE: | | usiness began on (date) | | | | _ | Amended return | |
| • | COMPUTAT | ION OF TAX | Tinai return - bu | siness discontinued on | (date): | | | | | |
| A. | Payment - | - | n line 9 - Make check p | - · | - | f Finan | се | • | ——— ▼ Payment Enclosed ▼ – | |
| LINE | | RATE CLASS | NO. OF PREMISES FOR EACH RATE CLASS | | TOTAL SE RENT | | TAX RATE | | TAX DUE: TOTAL BASE RENT X TAX RAT | E |
| 1.2. | | from pg. 2 - line 13) ver (from pg. 2 - line 14) | | | | .00 | 0% 6% | 1. • 2. | 0 | 0 0 |
| 3. | Tax Credit (fro | om pg. 2, line 16) (see | instructions) | | | | | 3 . | | |
| 4. | Total Tax Due A | After Tax Credit (line 2 mir | nus line 3) | | | | | 4 . | | |
| 5. | Deduct total q | uarterly payments | | | | | | 5 . | | |
| 6. | Balance Due | (if line 5 is less than lir | ne 4) | | | | | ● 6. | | |
| 7. | Add interest a | nd penalties (See inst | ructions) | | | | | ● 7. | | |
| 8. | Overpayment | (if line 5 is greater tha | n the sum of line 4 ar | d line 7) | R | EFUN | D 🕸 | ● 8. | | |
| 9. | Total Remitta | nce Due (Add line 6 an | d line 7 (see instr.)) En | ter payment amo | ount on line | A, ab | ove | 9 . | | |
| | | | CI | ERTIFICATION | ı | | | | | |
| I also return and I I auth | request a refund on of NYC Real Prop agree to submit su norize the Dept. of Signature | of the amount of any overpa | ayment of the tax shown o ich, and at such time as, th sary to establish the amou | n line 8, if any, as is a le taxpayer receives a lint of such overpaym the preparer listed b | attributable to a credit or refu nent. elow: (see ins | the inclund from | usion ii the les | n base sor of | e and belief, true, correct and or rent reported on line 2 of page taxable premises covered by the Preparer's Social Security Number | e 1 of this his return r or PTIN |
| PREPA | of officer Preparer's signature: | | Preparer's printed name: | Title | D | ate | | • | Firm's Employer Identification N | |
| ONLY | ▲ Firm's na | me | ▲ Address | ▲ Zip | | Check if self-emp | | • | Preparer's Telephone Num | ber |
| | | ADDECC OHANGES | | | | | | | | |

DID YOUR MAILING ADDRESS CHANGE?

If so, please visit us at nyc.gov/finance and click "Update Name and Address" in the blue "Business Taxes" box. This will bring you to the "Business Taxes Change of Name, Address or Account Information". Update as required.

Mail this return and payment in the enclosed envelope to:

NYC DEPARTMENT OF FINANCE P.O. BOX 3931 New York, NY 10008-3931

Make remittance payable to the order of:

NYC DEPARTMENT OF FINANCE

Payment must be made in U.S. dollars, drawn on a U.S. bank.

To receive proper credit, you must enter your correct Employer Identification Number or Social Security Number and your Account ID number on your tax return and remittance.

CR-A 2008/09

IF ADDITIONAL SPACE IS REQUIRED FOR SUPPLEMENTS, YOU MAY MAKE PHOTOCOPIES OF THIS PAGE OR ATTACH A SCHEDULE. EACH LINE MUST BE ACCURATELY COMPLETED. YOUR DEDUCTION WILL BE DISALLOWED IF INACCURATE INFORMATION IS SUBMITTED.

| and Zip Coo | ess | | | | | | | 1 | |
|-----------------------------------|--|-------|----|-----|-------|----|-----|-------|-----|
| | do | | | | | | | | |
| Block and L | le | | | | | | | | |
| | ot Number | BLOC | cK | LOT | BLOC | KK | LOT | BLOCK | LOT |
| 2. Gross Rent | Paid (see instructions) 2. | | | | | | | | |
| 3. Rent Applie | d to Residential Use | | | | | | | | |
| 4. SUBTENAI | IT'S NAME4. | | | | | | | | |
| Employer Identification | ication Number (EIN) for corporations | ● EIN | | | ● EIN | | | ● EIN | |
| Rent received t | Number for individuals From SUBTENANT The more than one subtenant) | | | | • SSN | | | ● SSN | |
| | ctions (attach schedule) | | | | | | | | |
| 5b. Commercia special redu | Revitalization Program uction (see instructions) | | | | | | | | |
| 6. Total Deduc | tions (add lines 3, 4, 5a and 5b) | | | | | | | | |
| 7. Base Rent B | Before Rent Reduction (line 2 minus line 6) | | | | | | | | |
| 8. 35% Rent F | Reduction (35% X line 7) | | | | | | | | |
| 9. Base Rent | Subject to Tax (line 7 minus line 8) | | | | | | | | |

| NOT | E |
|-----|---|
| | |

- If the line 7 amount plus the line 5b amount is \$249,999 or less and represents rent for a full year, transfer line 9 to line 13, or
- If the line 7 amount plus the line 5b amount is \$250,000 or more and represents rent for a full year, transfer line 9 to line 14

| COMPLETE LINES 10, 11 AND 12 | ONLY IF | YOU RENTED PR | REMISES F | OR LESS THAN | THE FUL | L YEAR |
|--|-------------|---------------|-------------|--------------|-------------|--------|
| 10. Number of Months at Premises during the tax period | # of months | From: | # of months | From: | # of months | From: |
| | | To: | | То: | | То: |
| 11. Monthly Base Rent before rent reduction (line 7 plus line 5b divided by line 10) | | | | | | |
| 12. Annualized Base Rent before rent reduction (line 11 X 12 months) | | | | | | |

- If the line 12 amount is \$249,999 or less, transfer the line 9 amount (not the line 12 amount) to line 13
- If the line 12 amount is \$250,000 or more, transfer the line 9 amount (not the line 12 amount) to line 14

| | RATE CLASS TAX RATE | | |
|-----|--|--|--|
| 13. | (\$0 - 249,999)0% | | |
| 14. | (\$250,000 or more) 6% | | |
| | Tax Due before credit (line 14 multiplied by 6%) | | |
| | Tax Credit (see worksheet below) | | |

Note: The tax credit only applies if line 7 plus line 5b (or line 12, if applicable) is at least \$250,000, but is less than \$300,000. All others enter zero.

Tax Credit Computation Worksheet

20020995

| - II the line / amount represents rent for the full 12 month period, you credit is calculated as for | ents rent for the full 12 month period, your credit is calculated as follow | tne t | ent for | rent | ren | ents | epresents | represen | . repre | unt r | amoun | iine / | r tne | |
|--|---|-------|---------|------|-----|------|-----------|----------|---------|-------|-------|--------|-------|--|
|--|---|-------|---------|------|-----|------|-----------|----------|---------|-------|-------|--------|-------|--|

Amount on line 15 X
$$\left(\frac{\$300,000 \text{ minus the sum of lines 7 and 5b}}{\$50,000}\right) =$$
 = your creditation

| ■ If the line 7 amount represents rent for less than the full 12 month period, vour credit is calculated as follow | If the line | 7 amount represent | s rent for less than th | e full 12 month period | L your credit is calculated as follow: |
|--|-------------|--------------------|-------------------------|------------------------|--|
|--|-------------|--------------------|-------------------------|------------------------|--|

| Amount on line 15 X | (\$300,000 minus line 12) |) = | = yc | our | credi |
|---------------------|---------------------------|-----|------|-----|-------|
| | \$50,000 | ' | | | |

TRANSFER THE AMOUNTS FROM LINES 13 THROUGH 16 TO THE CORRESPONDING LINES ON PAGE 1