



# COOPERATIVE PROPERTY TAX ABATEMENT RENEWAL AND CHANGE FORM

Submit this form per the instructions below, or file online at [www.nyc.gov/ccabatement](http://www.nyc.gov/ccabatement).  
**Deadline:** February 15 (or the next business day if this falls on a weekend or holiday)

## OVERVIEW

All boards and managing agents must submit this form to renew their developments' cooperative and condominium tax abatements. Use this form to notify the Department of Finance of all changes to the ownership or eligibility of cooperative units that took effect on or before January 5, of the current tax year, and are not reflected in the annual co-op breakdown report. Do not use this form to report changes that took effect after January 5, of the current tax year.

The board of managers or managing agent should submit this form on behalf of the entire cooperative development. Ownership and eligibility changes reported here may modify the unit owners' eligibility for other exemptions and abatements.

## INSTRUCTIONS

1. Complete the contact information in Section A and have one officer or managing agent sign the form attesting to the changes or the renewal of the abatement..
2. Use Section B to report all updates, changes, and discrepancies. All fields must be completed for your form to be processed.
  - If a cooperative unit has multiple owners, please list each owner on a separate line and provide a Social Security number for each owner. Report unit shares on the first owner's line.
  - If a unit is owned by a trust or life estate, the primary residency question pertains to a trustee, beneficiary, or life estate holder who lives in the unit. You must upload the entire copy of the trust document.
  - If a unit has been combined, please enclose a dated copy of the revised stock certificate showing the new unit number, the new number of shares and total shares.
3. Mail your completed form (sections A and B) to the address below:

**NYC Department of Finance**, Co-op/Condo Abatement, 59 Maiden Lane, 24th Floor, New York, NY 10038

If you have no changes to report, please check this box.

We will renew the abatement for all of the units that received it last year. By checking this box, you are confirming that there have been no changes in primary residency, ownership, changes in unit type (for example, residential to commercial), or mergers of units.

## SECTION A: ATTESTATION (The following pertains to the entire cooperative development.)

I certify that all the information contained in this form 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 the law relevant to the making and filing of false instruments and will render this application null and void.

DEVELOPMENT NAME	DEVELOPMENT ADDRESS
CO-OP NUMBER (AS LISTED ON THE CO-OP TAX BENEFITS LETTER)	BOROUGH-BLOCK-LOT # (AS LISTED ON THE CO-OP TAX BENEFITS LETTER)

## OFFICER/AGENT ADDRESS (Required: All correspondence will be sent to the address provided below.)

SIGNATURE OF OFFICER	PRINT NAME	
TITLE OF OFFICER	DATE SIGNED	TELEPHONE NUMBER
MANAGING COMPANY / SELF-MANAGED PROPERTY	EMAIL ADDRESS	
ADDRESS		

**CO-OP BENEFIT CHANGE FROM**

**SECTION B: UNIT INFORMATION UPDATES**

**UNIT TYPES: RESIDENTIAL, COMMERCIAL, PARKING, OR STORAGE (R, C, P, S).**

1. Use this form to update condominium unit information as of January 5 of the current tax year.
2. All fields must be completed for changes to be processed. All fields, including full tax ID number, must be completed for changes to be processed. If the owner is a foreign citizen without a tax ID, enter the ITIN or "999-99-9999."
3. If a unit has multiple owners, please list all owners on a separate line.
4. If the unit is owned by a trust or life estate, list (on separate lines) the trust and any trustees or beneficiaries. You must include a copy of the complete trust document.
5. Please note, the trust itself cannot have primary residence. Submit the information for the trustee or beneficiary living in the unit as their primary residence. If the primary resident is not included on the RPTT or stock certificate, you must include a copy of the trust.
6. Changes to or from a trust must be reported in order to keep the abatement.
7. For primary residence: If left blank or noted with a U for undecided, the system will automatically default to a N and the abatement will not be granted.

**PLEASE PRINT LEGIBLY or TYPE.**  
 Illegible writing will delay processing. For your convenience and faster processing.  
 You may submit your changes online at:  
<https://webapps.nyc.gov/CICS/fin1/abcg001i>

**Borough:** \_\_\_\_\_ **Co-op Number:** \_\_\_\_\_ **Development Name:** \_\_\_\_\_

#	Block	Lot	Bldg #	Suffix #	Unit #	Unit Type (R, C, P, S)	Sponsor Owned (Y or N)	Owner (Last, First) NOTE: Only list one owner per line. Use additional lines if the unit has multiple owners or if the unit is owned by a trust	Types of Tax ID (SSN, EIN, ITIN)	Full Tax ID	Primary Residence? (Y or N)	Trust? (Y or N)	Shares	Sales Date	Change Type (New Owner, Add New Owner, Combine Units, Change Primary Residency, Share#)
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**All fields are required. Incomplete forms will not be processed.**

**CO-OP BENEFIT CHANGE FROM**

#	Block	Lot	Bldg #	Suffix #	Unit #	Unit Type (R, C, P, S)	Sponsor Owned (Y or N)	Owner (Last, First) NOTE: Only list one owner per line. Use additional lines if the unit has multiple owners or if the unit is owned by a trust	Types of Tax ID (SSN, EIN, ITIN)	Full Tax ID	Primary Residence? (Y or N)	Trust? (Y or N)	Shares	Sales Date	Change Type (New Owner, Add New Owner, Combine Units, Change Primary Residency, Share#)
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All fields are required. Incomplete forms will not be processed.