

Question 1: How do I know if the ground-floor or second-floor commercial space on my property is a storefront?

Storefronts typically have windows that face the street and are accessible to the public using a street or interior entrance. Storefronts generally display products and signs to make them easily identifiable to the public.

Storefront spaces are spaces that are used for retail sales or, without substantial physical alteration to the building or building entrances, could be used for retail sales. Retail sales include the sale of goods, food, or beverages, as well as personal or financial services. Professional offices with only a name plaque on the exterior of the building are not considered storefronts.

Question 2: I received a letter from the Department of Finance saying that my property may have a commercial storefront. However, there are no storefronts on my property. What should I do?

If you are required to file a Real Property Income and Expense (RPIE) statement, enter zero for the number of ground-floor or second-floor commercial units on the premises and submit your RPIE to the Department of Finance. You will not be charged a fee for providing this information.

If you are not required to file a RPIE, then you don't need to do anything in response to the letter you received.

Question 3: Who must register the storefront?

The property owner is required to file the storefront registration.

Question 4: I own a property in a residential zone and not a commercial zone. Do I need to file information on the storefront space?

You may have to register your storefront. Properties in residential zones may have a commercial area mapped inside of that zone. If you are a tax class 1 owner you should [click here for a list of designated class 1 properties](#) to see if your property is on the list. If so, you must file information on your storefront space if it was vacant or owner-occupied for any time during 2019. Tax class 2 or 4 owners must register any storefronts on their property, regardless of zone.

Question 5: My property is a vacant lot, or it is uninhabitable and could not be occupied for residential or commercial purposes last year. Do I have to file information on the storefront registry?

No, you do not have to file information on the storefront registry.

Question 6: I own a tax class 1 property with a storefront that was leased the entire year last year. Do I have to file information on the storefront registry?

You will not have to file information for a storefront that was leased to one or more commercial tenants for the entire year in 2019. You will have to file information for a storefront that was owner-occupied or vacant for any time during 2019.

Question 7: I own a property that is scheduled for development or demolition this year but it had storefront(s) in 2019. Do I need to file the storefront registry?

Yes, the storefront registry requests that owners provide information for the calendar year prior to the year of the filing, in this case, 2019.

Question 8: I am not required to file a Real Property Income and Expense (RPIE) statement. How do I file information on the storefront registry?

If you are not required to file a Real Property Income and Expense statement, you may select a claim of exclusion in section D of the RPIE and proceed to the Storefront Registry section to complete your filing.