RPIE Statement
Online Filing User Guide

A step-by-step guide to filing your Real Property Income and Expense statement online.
Overview

The Department of Finance (DOF) uses income and expense information each year to value income-producing properties. Property owners provide this information by completing the Real Property Income and Expense (RPIE) statement.

Filing Instructions

**Step 1**: Visit the RPIE webpage: www.nyc.gov/rpie

**Step 2**: Select the “Filing Instructions: Regular RPIE & Rent Roll” tab to file your RPIE.

Who is required to file?

Filing Instructions: Regular RPIE & Rent Roll

1. To begin, proceed to [File or Amend Your RPIE on SmartFile](#).
2. You must use an NYC.ID to access this system. If you do not have an NYC.ID, you can [create your NYC.ID](#) for free.
3. You can re-enter the system to amend or complete your RPIE using your NYC.ID at any time.

Use this table and the RPIE Forms page for more information and instructions depending upon the type of property you own.

For more information about the rent roll, see the rent roll frequently asked questions.
**Step 3:** Log in with your NYC.ID. If you do not have an NYC.ID account, select “Create Account” and follow the instructions to create one.
**Step 4:** Once you have logged in, select the “Available Filings” tab and start RPIE filing. Be sure to select the correct link for your filing, based on the type of property you are filing for.

- **2021a RPIE:** Use this filing if the property is **not** a gas station, car wash, oil change facility, storage facility, theater, concert hall, nursing home, or adult car facility.

- **2021b RPIE:** Use this filing if the property is a gas station, lubritorium, car wash, self-storage, or theatre/concert venue.

- **2021c RPIE:** Use this filing if the property is a nursing home or adult care facility.
Step 5: Begin filing and enter your borough, block, and lot numbers. If you do not know your borough-block-lot, visit www.nyc.gov/bbl.

Click “Search” and the parcel will appear at the bottom of the screen. Select “Start Filing” to proceed.
Step 6: Verify the parcel information and mailing address. A link to update the mailing address is provided on this screen if you wish to do so.

Click “Next” if the information is correct.
**Step 7:** Complete the “Filer Information” and “Property Identification” tabs. Owners can file consolidated lots in the Property Identification screen.

If owner files a consolidated lot by selecting YES, apportionment section will drop down. Here owners can file based on Unit, Percentage, or Square feet.
**Step 8**: If your property falls under an exclusion category, here is the section to select the appropriate claim of exclusion from filing an RPIE statement.

If you claim an exclusion from filing, you still have the option to submit a filing voluntarily.

If you are not claiming an exclusion, select “None of the above exclusions are applicable” to proceed.

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**Section D - RPIE Exclusions**

I am not required to file an RPIE for this year because my property:

- [ ] a. has an actual assessed value of $40,000 or less.
- [ ] b. is exclusively residential with 10 or fewer apartments.
- [ ] c. is primarily residential with 6 or fewer apartments, no more than one commercial unit, and is in Tax Class 1, Tax Class 2A or Tax Class 2B.
- [ ] d. is a residential cooperative apartment building with less than 2,500 square feet of commercial space (not including garage space).
- [ ] e. is a residential unit that was sold and is not owned by the sponsor.
- [ ] f. is rented exclusively to a related person or entity.
- [ ] g. is occupied exclusively by the owner but is not a department store with 10,000 or more gross square feet; hotel or motel; parking garage or lot; power plant or other utility property; a self-storage warehouse; a gas station; or a car wash or theater.
- [ ] h. is owned and used exclusively by a fully exempt not-for-profit organization or government entity and generates no rental income.
- [ ] i. is vacant or uninhabitable and non-income-producing for the entire year.
- [ ] j. is vacant, non-income-producing land.
- [ ] k. The owner has not operated the property and is without knowledge of the income and expenses for the entire calendar or fiscal year of the reporting period.
- [ ] l. **NONE** of the above exclusions are applicable.
Step 9: Short-Form RPIE Statements

Properties that have an actual assessed value of $250,000 or less and are not a hotel, adult care, nursing home, gas station, car wash, oil change facility, self-storage facility, theatre, or concert hall can opt to complete a short-form RPIE statement.

If you are eligible to complete the short-form statement, click on “Next” to proceed.

Step 10: Proceed to fill out the following tabs.

- Property Use (property description and vacancy information)
- Lease/Occupancy (lease and occupancy information)
- Income from Real Estate*
- Income from Business*
- Property Operating Expenses*

*If you are submitting a regular RPIE statement, rather than a short-form statement, the completion of these tabs is mandatory. If you are submitting a short-form statement, these tabs are optional.
**Step 11**: Provide your rent roll addendum (if applicable)

The rent roll addendum is a supplement to the Real Property Income and Expense statement which provides details about the lease and related information. The rent roll addendum is required for RPIE filers whose properties have an actual assessed value of $750,000 or more.

The previous year’s residential rent roll can be downloaded from the hyperlink provided at the bottom of the screen. (The downloaded rent roll can be amended with new information and then uploaded. You will be taken to the previous filing portal and prompted to enter your borough-block-lot number and the password that you used to file last year.)
**Step 12:** Provide your commercial lease. Once you have entered the required information, you will be able to download a template, enter your information, and upload it using the “Upload” button shown below.

The previous year’s commercial rent roll can be downloaded from the hyperlink provided at the bottom of the screen. (The downloaded rent roll can be amended with new information and then uploaded. You will be taken to the previous filing portal and prompted to enter your borough-block-lot number and the password that you used to file last year.)
**Step 13:** Certification.

Read the certification and click “Submit” to file your completed report.

If there are any errors or omissions, you will be prompted to correct them. If you have any comments regarding the filing, please provide them in the comment box.