

NEW YORK CITY DEPARTMENT OF FINANCE

COMMERCIAL RENT TAX RETURN

Applicable for the tax period June 1, 2014 to August 31, 2014 ONLY

PLEASE PRINT OR TYPE: Name:	Employer Identification Number
Address (number and street):	Social I I I I I I I I I I I I I I I I I I I
Address (number and street).	ACCOUNT TYPE COMMERCIAL RENT TAX
City and State: Zip:	ACCOUNT ID
Business Telephone Number:	DUE DATE
	Federal Business Code .

PLEASE READ THE INSTRUCTIONS CAREFULLY SO THAT YOU PAY ONLY THE RIGHT AMOUNT OF TAX.

COMPLETE THIS RETURN BY BEGINNING WITH PAGE 2, BUT DO NOT MAIL PAGE 2 OR OTHER ATTACHMENTS

COMPUTATION OF TAX

			▼ Payment Enclosed ▼					
A.	Payment -	Pay amount shown o	•					
LINE	RATE NO. OF PREMISES CLASS FOR EACH RATE CLASS E			TOTAL BASE RENT	TAX RATE	TAX DUE: TOTAL BASE RENT X TAX RATI		
1.	1. \$0 to \$62,499 (from page 2 - line 13) .00 0%			0%	1.	0	0 0	
2.	\$62,500 and ove (from page 2 - li			.00	6%	2.		
3.	Tax Credit (fro	3.						
4.	4. Total Remittance Due (line 2 minus line 3). Enter payment amount on line A, above							

DO NOT ATTACH PAGE 2 BASE RENT COMPUTATION SCHEDULES TO THIS PAGE. ATTACH REMITTANCE ONLY.

DID YOUR MAILING ADDRESS CHANGE?

If so, please visit us at *nyc.gov/finance* and select "Business" in the left column. Select "Update/Change Business Name or Address" from the Online Tools. Update as required.

Mail this return with your payment to:

NYC Dept. 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.

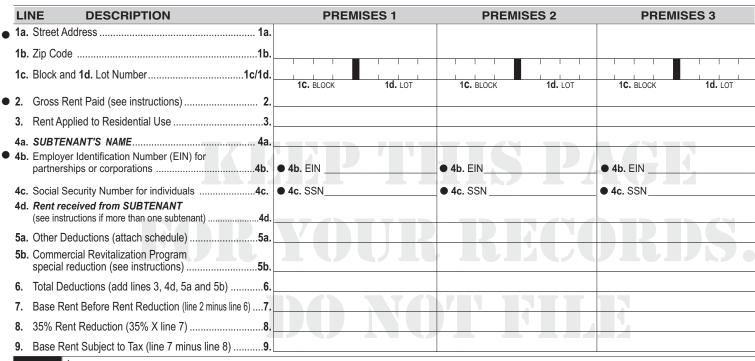
To receive proper credit, you must enter your correct Employer Identification Number or Social Security Number and your Account ID number on your tax return and remittance.

ELECTRONIC FILING

Register for electronic filing. It is an easy, secure and convenient way to file and pay taxes on-line. For more information log on to **nyc.gov/eservices**

USE THIS PAGE IF YOU HAVE THREE OR LESS PREMISES/SUBTENANTS OR, MAKE COPIES OF THIS PAGE TO REPORT ADDITIONAL PREMISES/SUBTENANTS. IF YOU REPORT MORE THAN THREE PREMISES OR SUBTENANTS, AND CHOOSE TO USE A SPREADSHEET, YOU MUST USE THE CRQ FINANCE SUPPLEMENTAL SPREADSHEET, WHICH YOU CAN DOWNLOAD FROM OUR WEBSITE AT WWW.NYC.GOV/CRTINFO.

EACH LINE MUST BE ACCURATELY COMPLETED. YOUR DEDUCTION WILL BE DISALLOWED IF INACCURATE INFORMATION IS SUBMITTED.



NOTE

- If the line 7 amount represents rent for less than the full 3 month period, proceed to line 10a, or
- If the line 7 amount plus the line 5b amount is \$62,499 or less and represents rent for a full 3 month period, transfer line 9 to line 13, or
- If the line 7 amount plus the line 5b amount is \$62,500 or more and represents rent for a full 3 month period, transfer line 9 to line 14

COMPLETE LINES 10 - 12 ONLY IF YOU RENTED PREMISES FOR LESS THAN THE FULL THREE-MONTH PERIOD							
10a. Number of Months at Premises during the tax period 10a. #	# of months 1	10b. From:	10a. # of months	10b. From:	10a. # of months	10b. From:	
	1	10c. To:		10c. To:		10c. To:	
11. Monthly Base Rent before rent reduction							
(line 7 plus line 5b divided by line 10a)11.							
12. Quarterly Base Rent before rent reduction							
(line 11 X 3 months)12.							

- If the line 12 amount is \$62,499 or less, transfer the line 9 amount (not the line 12 amount) to line 13
- If the line 12 amount is \$62,500 or more, transfer the line 9 amount (not the line 12 amount) to line 14

	RATE CLASS	TAX RATE			
13.	(\$0 - 62,499)	0%	13.		
14.	(\$62,500 or more)	6%	14.		
	Tax Due before credit (line 14 multiplied by 6%)		15.		
	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 \$62,500, but is less than \$75,000. All others enter zero.

Tax Credit Computation Worksheet

■ If the line 7 amount represents rent for the full 3 month period, your credit is calculated as follows:

Amount on line 15 X
$$\left(\frac{\$75,000 \text{ minus the sum of lines 7 and 5b}}{\$12,500}\right) =$$
 = your credit

■ If the line 7 amount represents rent for less than the full 3 month period, your credit is calculated as follows:

Amount on line 15 X
$$\left(\frac{\$75,000 \text{ minus line } 12}{\$12,500}\right)$$
 = _____ = your credi