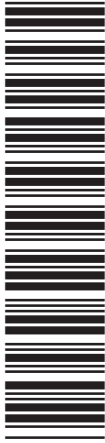# NYC Finance
nyc.gov/finance

CR-A
ANNUAL
2010/11

NEW YORK CITY DEPARTMENT OF FINANCE
COMMERCIAL RENT TAX RETURN
Applicable for the tax period June 1, 2010 to May 31, 2011 ONLY

PLEASE PRINT OR TYPE:

Name:

Address (number and street):

City and State   Zip:

Business Telephone Number:

Employer Identification Number ....

Social Security Number ....

ACCOUNT TYPE .... COMMERCIAL RENT TAX

ACCOUNT ID ....

PERIOD BEGINNING 06-01-10

PERIOD ENDING 05-31-11

DUE DATE................................. 06-20-11

Federal Business Code ....

**PLEASE READ THE INSTRUCTIONS CAREFULLY SO THAT YOU PAY ONLY THE RIGHT AMOUNT OF TAX.
REPORT FULL YEAR'S RENT OR THE ANNUALIZED RENT IF LESS THAN FULL YEAR ON THIS RETURN.
COMPLETE THIS RETURN BY BEGINNING WITH PAGE 2.**

CHECK (✓) THE TYPE OF BUSINESS ENTITY: ● ☐ Corporation   ● ☐ Partnership   ● ☐ Individual, estate or trust

CHECK (✓) IF APPLICABLE: ☐ Initial return - business began on (date): _____ - _____ - _____   ● ☐ Amended return

● ☐ Final return - business discontinued on (date): _____ - _____ - _____   ● Total Number of Subtenants:_____

COMPUTATION OF TAX

A. Payment -	Pay amount shown on line 9 - Make check payable to: *NYC Department of Finance*				●	▼ Payment Enclosed ▼	
LINE		RATE CLASS	NO. OF PREMISES FOR EACH RATE CLASS	TOTAL BASE RENT	TAX RATE		TAX DUE: TOTAL BASE RENT x TAX RATE
● 1.	$0 to $249,999	(from line 13 on pg. 2 or supplemental spreadsheet)		.00	0%	1.	0	0 0
● 2.	$250,000 and over	(from line 14 on pg. 2 or supplemental spreadsheet)		.00	6%	● 2.	
3.	Tax Credit (from pg. 2, line 16 or supplemental spreadsheet) (see instructions)............................					● 3.	
4.	**Total Tax Due After Tax Credit** (line 2 minus line 3).					● 4.	
5.	Deduct total quarterly payments					● 5.	
6.	Balance Due (if line 5 is less than line 4)					● 6.	
7.	Add interest and penalties (See instructions)					● 7.	
8.	Overpayment (if line 5 is greater than the sum of line 4 and line 7) ....REFUND ☞					● 8.	
9.	**Total Remittance Due** (Add line 6 and line 7) (see instr.) **Enter payment amount on line A, above** ..					● 9.	

CERTIFICATION

I hereby certify that this return, including any accompanying schedules, has been examined by me and is, to the best of my knowledge and belief, true, correct and complete. I also request a refund of the amount of any overpayment of the tax shown on line 8, if any, as is attributable to the inclusion in base rent reported on line 2 of page 1 of this return of NYC Real Property Tax escalations for which, and at such time as, the taxpayer receives a credit or refund from the lessor of taxable premises covered by this return and I agree to submit such information as is necessary to establish the amount of such overpayment.

I authorize the Dept. of Finance to discuss the processing of this return with the preparer listed below: (see instructions) YES ☐

Preparer's Social Security Number or PTIN
● _____ - _____ - _____

SIGN HERE → Signature of officer   Title   Date

PREPARER'S USE ONLY →

Preparer's signature: Preparer's printed name: Date

Check if self-employed: ☐

Firm's Employer Identification Number
● _____ - _____

Preparer's Telephone Number

▲ Firm's name   ▲ Address   ▲ Zip Code

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.

RETURNS (FORM ONLY)
NYC DEPARTMENT OF FINANCE
P.O. BOX 5564
BINGHAMTON, NY 13902-5564

REMITTANCES
PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/FINANCE
OR
Mail Payment and Form NYC-200V-EXCISE ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3646, NEW YORK, NY 10008-3646

RETURNS CLAIMING REFUNDS (FORM ONLY)
NYC DEPARTMENT OF FINANCE
P.O. BOX 5563
BINGHAMTON, NY 13902-5563

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.

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USE THIS PAGE IF YOU HAVE THREE OR LESS PREMISES/SUBTENANTS OR, MAKE COPIES OF THIS PAGE TO REPORT ADDITIONAL PREMISES/SUBTENANTS. IF YOU WISH TO REPORT MORE THAN THREE PREMISES/SUBTENANTS, AND CHOOSE TO USE A SPREADSHEET, YOU MUST USE THE 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.

LINE	DESCRIPTION	PREMISES 1	PREMISES 2	PREMISES 3
1a.	Street Address .... **1a.**			
1b.	Zip Code ....**1b.**			
1c.	Block and **1d.** Lot Number..................................**1c/1d.**	**1C.** BLOCK **1d.** LOT	**1C.** BLOCK **1d.** LOT	**1C.** BLOCK **1d.** LOT
2.	Gross Rent Paid (see instructions) .... **2.**			
3.	Rent Applied to Residential Use ....**3.**			
4a.	*SUBTENANT'S NAME*.. **4a.**			
4b.	Employer Identification Number (EIN) for partnerships or corporations ....**4b.**	● **4b.** EIN _____	● **4b.** EIN_____	● **4b.** EIN _____
4c.	Social Security Number for individuals ....**4c.**	● **4c.** SSN_____	● **4c.** SSN _____	● **4c.** SSN_____
4d.	*Rent received from SUBTENANT* (see instructions if more than one subtenant) ....**4d.**			
5a.	Other Deductions (attach schedule) ....**5a.**			
5b.	Commercial Revitalization Program special reduction (see instructions) ....**5b.**			
6.	Total Deductions (add lines 3, 4d, 5a and 5b) ....**6.**			
7.	Base Rent Before Rent Reduction (line 2 minus line 6) ....**7.**			

NOTE	
	▶ **If the line 7 amount represents rent for less than the full year, proceed to line 10a, or**
	▶ **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**

LINE	DESCRIPTION	PREMISES 1	PREMISES 2	PREMISES 3
8.	35% Rent Reduction (35% X line 7) ....**8.**			
9.	Base Rent Subject to Tax (line 7 minus line 8) ....**9.**			

COMPLETE LINES 10a, 11 AND 12 ONLY IF YOU RENTED PREMISES FOR LESS THAN THE FULL YEAR

LINE	DESCRIPTION	PREMISES 1	PREMISES 2	PREMISES 3
10a.	Number of Months at Premises during the tax period	**10a.** # of months **10b.** From: **10c.** To:	**10a.** # of months **10b.** From: **10c.** To:	**10a.** # of months **10b.** From: **10c.** To:
11.	Monthly Base Rent before rent reduction (line 7 plus line 5b divided by line 10a) ....**11.**			
12.	Annualized Base Rent before rent reduction (line 11 X 12 months)..**12.**			

- **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	PREMISES 1	PREMISES 2	PREMISES 3
13.	($0 - 249,999)............0%.....**13.**			
14.	($250,000 or more)... 6%.....**14.**			
15.	Tax Due before credit (line 14 multiplied by 6%) ....**15.**			
16.	Tax Credit (see worksheet below) .**16.**			

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

- If the line 7 amount represents rent for the full 12 month period, your credit is calculated as follows:

$$\text{Amount on line 15} \times \left(\frac{\$300{,}000 \text{ minus the sum of lines 7 and 5b}}{\$50{,}000} \right) = \underline{\hspace{3cm}} = \text{your credit}$$

- If the line 7 amount represents rent for less than the full 12 month period, your credit is calculated as follows:

$$\text{Amount on line 15} \times \left(\frac{\$300{,}000 \text{ minus line 12}}{\$50{,}000} \right) = \underline{\hspace{3cm}} = \text{your credit}$$

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

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