



TAX COMMISSION OF THE CITY OF NEW YORK
1 Centre Street, Room 2400, New York, NY 10007
INCOME AND EXPENSE SCHEDULE FOR
DEPARTMENT STORES, THEATERS, AND PARKING SITES

TC214
2018/19

INSTRUCTIONS FOR FORM TC214: Use this form if you are reporting income derived from operation of a department store, public parking garage or lot, or theater. Submission of this form is required for public parking lots and garages, theaters, and retail department stores with more than 10,000 gross square feet of retail floor area. Attach the completed schedule to an *Application for Correction*. Report sales and rental income for the past three calendar or fiscal years. Reporting of expenses other than rent is optional. If there are leased departments or concessions, report the rent received on this form. If there is other rental income, also attach Form TC201.

ALL INCOME FROM THE PROPERTY, WHATEVER ITS SOURCE, MUST BE REPORTED.

| 1. PROPERTY IDENTIFICATION | | | | |
|--|--|---------------------------|--------------------------|-----------------------------------|
| BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island) | BLOCK | LOT | REP. TC GROUP NUMBER | ASSESSMENT YEAR 2018/19 |
| <p>◆ Does this schedule cover more than one tax lot? _____. If yes, state total number of lots _____, and list block and lot numbers:</p> <p>Block _____ Lots _____ Block _____ Lots _____</p> <p>Block _____ Lots _____ Block _____ Lots _____</p> <p>Check if applicable: <input type="checkbox"/> Additional lots are listed on page _____ <input type="checkbox"/> All lots are contiguous. <input type="checkbox"/> All lots are operated as a single business.</p> <p>◆ Does this schedule report use, occupancy and income for the entire tax lot (or lots)? _____.</p> <p>Describe the entire tax lot (or lots) and indicate which part is covered by this form. List all stores, theaters and parking businesses.</p> | | | | |
| NAME OF STORE, THEATER OR PARKING BUSINESS AND FLOOR NUMBER | CHECK APPLICABLE CHOICES <input type="checkbox"/> See instructions | | | |
| | SALES REPORTED ON TC214 | RENT REPORTED ON TC214 | RENT REPORTED ON TC201 | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Other uses (apartments, offices, etc.) | | | <input type="checkbox"/> | |
| | TOTAL FOR TAX LOT(S) | | | |
| Gross floor area | sq.ft. | sq.ft. | sq.ft. | sq.ft. |
| No. of parking spaces | cars | cars | cars | cars |
| <p>◆ Is the property part of a shopping center that has multiple tax lots? _____. Does this schedule cover all lots? _____. If no, provide the following information:</p> <p>Other lots _____ Major stores _____</p> | | | | |
| 2. BUSINESS OPERATION - Describe the business for which sales are reported. | | | | |
| Type of business: _____ | | | | |
| Rates for public parking garages and lots: _____ | | | | |
| FLOOR/LEVEL | GROSS FLOOR AREA SQ.FT. | TOTAL SELLING AREA SQ.FT. | THEATER SEATS | RESTAURANT SEATS |
| | | | | |
| | | | | |
| | | | | |
| TOTALS | | | | |

3. LAND OR BUILDING LEASE INFORMATION AS OF JANUARY 5, 2018

Does the applicant or a related person pay rent pursuant to an arms-length lease of the property? _____. If yes, complete this part.

| | |
|--------|---|
| LESSOR | IF NOT OWNER OF RECORD, DESCRIBE RELATION TO PROPERTY |
| LESSEE | IF NOT APPLICANT, DESCRIBE RELATION TO APPLICANT |

Term of lease: from ____/____/____ to ____/____/____ Annual rent \$ _____

Start date of annual rent stated: ____/____/____. End date of annual rent stated ____/____/____. End date of lease option: ____/____/____.

- ◆ Does lessor receive any sums in addition to annual rent stated? _____. If yes, state percentage rent: _____% of adjusted annual sales over \$ _____.
- ◆ Does lessor pay any of the real estate taxes? _____. If yes, specify: _____ % of taxes over \$ _____ (year _____) up to maximum of \$ _____.
- ◆ Does lessor provide utilities or services? _____. If yes, specify: _____
- ◆ Has lessee improved the property? _____. If yes, specify improvements: _____

Is the lease a ground lease? _____.

| | | |
|---------|-------|-----|
| BOROUGH | BLOCK | LOT |
|---------|-------|-----|

4. INCOME

| REPORTING PERIOD - Full years only | YEAR 1 | YEAR 2 | YEAR 3 |
|------------------------------------|----------------------------|----------------------------|----------------------------|
| | Year ending ____/____/____ | Year ending ____/____/____ | Year ending ____/____/____ |

GROSS SALES

| | | | |
|-------------------|--|--|--|
| Merchandise | | | |
| Food and beverage | | | |
| Parking | | | |
| Automotive fuel | | | |
| Admissions | | | |
| Other sales | | | |
| | | | |

TOTAL GROSS SALES

| | | | |
|---------------------|--|--|--|
| Returns and refunds | | | |
| Other adjustments: | | | |

ADJUSTED SALES

RENTAL INCOME

| | | | |
|--------------------|--|--|--|
| Leased departments | | | |
| Other rentals | | | |

OTHER INCOME

| | | | |
|--|--|--|--|
| | | | |
| | | | |
| | | | |

TOTAL INCOME

5. EXPENSES

RENTAL EXPENSES

| | | | |
|----------------------------------|--|--|--|
| Fixed or minimum rent | | | |
| Percentage rent | | | |
| Real estate taxes paid by lessee | | | |
| Common area maintenance | | | |
| Other rental expense | | | |

TOTAL RENTAL EXPENSES

OTHER EXPENSES:

| | | | |
|--|--|--|--|
| | | | |
| | | | |
| | | | |
| | | | |

TOTAL EXPENSES