



**TAX COMMISSION OF THE CITY OF NEW YORK**  
**1 Centre Street, Room 936, New York, NY 10007**

**TC214**  
**2009**

**INCOME AND EXPENSE SCHEDULE FOR**  
**DEPARTMENT STORES, THEATERS, AND PARKING SITES**

ATTACH TO APPLICATION. TC214 IS NOT VALID IF FILED SEPARATELY.

READ INSTRUCTIONS ON BACK. COMPLETE ALL PARTS. ANSWER YES OR NO TO QUESTIONS MARKED WITH THIS SYMBOL ◆.

**1. PROPERTY IDENTIFICATION**

BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	ASSESSMENT YEAR <b>2009/10</b>
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◆ Does this schedule cover more than one tax lot? \_\_\_\_\_. If yes, state total number of lots \_\_\_\_\_, and list block and lot numbers:  
 Block \_\_\_\_\_ Lots \_\_\_\_\_ Block \_\_\_\_\_ Lots \_\_\_\_\_  
 Block \_\_\_\_\_ Lots \_\_\_\_\_ Block \_\_\_\_\_ Lots \_\_\_\_\_  
 Check if applicable:  Additional lots are listed on page \_\_\_\_\_.  All lots are contiguous.  All lots are operated as a single business.  
 ◆ Does this schedule report use, occupancy and income for the entire tax lot (or lots)? \_\_\_\_\_.  
 Describe the entire tax lot (or lots) and indicate which part is covered by this form. List all stores, theaters and parking businesses.

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"/>
<b>TOTAL FOR TAX LOT(S)</b>			
Gross floor area	sq.ft.	sq.ft.	sq.ft.
No. of parking spaces	cars	cars	cars

◆ 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:  
 Other lots \_\_\_\_\_ Major stores \_\_\_\_\_

**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
<b>TOTALS</b>				

**3. LAND OR BUILDING LEASE INFORMATION AS OF JANUARY 5, 2009**

◆ 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		
<b>4. INCOME</b>		<b>YEAR 1</b>	<b>YEAR 2</b>	<b>YEAR 3</b>
REPORTING PERIOD - Full years only		Year ending ____/____/____	Year ending ____/____/____	Year ending ____/____/____
<b>GROSS SALES</b>				
Merchandise				
Food and beverage				
Parking				
Automotive fuel				
Admissions				
Other sales				
<b>TOTAL GROSS SALES</b>				
Returns and refunds				
Other adjustments:				
<b>ADJUSTED SALES</b>				
<b>RENTAL INCOME</b>				
Leased departments				
Other rentals				
<b>OTHER INCOME</b>				
<b>TOTAL INCOME</b>				
<b>5. EXPENSES</b>				
<b>RENTAL EXPENSES</b>				
Fixed or minimum rent				
Percentage rent				
Real estate taxes paid by lessee				
Common area maintenance				
Other rental expense				
<b>TOTAL RENTAL EXPENSES</b>				
<b>OTHER EXPENSES:</b>				
<b>TOTAL EXPENSES</b>				

**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.