



ACCOUNTANT'S CERTIFICATION
Attach TC309 to an application. It is not valid if filed separately.

File TC309 with an application or supplemental application and Form TC201, the Tax Commission's schedule of income and expenses for rent-producing properties, for a parcel having a tentative actual assessed valuation of \$1,000,000 or more, and income exceeding \$100,000, as stated in Form TC201. An accountant's certification is required only for rent-producing properties. TC309 is not required when the Tax Commission prescribes use of a schedule other than Form TC201. The certification is limited to certain parts of TC201 as indicated in the form. Form TC201 and this certification are part of an application for correction or supplemental application. They may not be submitted separately. The Tax Commission has no authority to extend the time for filing. This form must not be conditioned, modified or altered in any respect. It must be signed by an independent certified public accountant, using his or her own name, not the firm name. This form and the schedule which it accompanies are subject to public disclosure.

This certification is attached to an application for property identified as follows:

BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	REP. TC GROUP NUMBER	ASSESSMENT YEAR 2009/10
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INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying *schedule* of income and expenses, Form TC201, prepared pursuant to the requirements of the Tax Commission of the City of New York, of _____, the *applicant*, reflecting the operations of the property or properties identified on that TC201 for the fiscal period ____/____/____ to ____/____/____.

The *schedule* is the responsibility of the *applicant*. My responsibility is to express an opinion on this *schedule* based on my audit. I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the *schedule* is free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the *schedule*. An audit also includes assessing the accounting principles used and significant estimates made by the *applicant*, as well as evaluating the overall schedule presentation. I believe that my audit provides a reasonable basis for my opinion. The *schedule* is presented pursuant to the requirements of the Tax Commission of the City of New York and on the basis of accounting described below, and is not intended to be a complete presentation of the property's revenues and expenses.

ACCRUAL BASIS. The schedule of income and expenses has been prepared on the accrual basis. Under the requirements of the Tax Commission, the schedule does not include interest expense, depreciation, other items set forth below, and footnote disclosures which are necessary for a complete presentation of the results of operations of the property in conformity with generally accepted accounting principles.

CASH BASIS. The schedule of income and expenses has been prepared on the basis of cash receipts and disbursements; consequently, certain revenues are recognized when received rather than earned, and certain expenses are recognized when paid rather than when the obligation is incurred. In addition, under the requirements of the Tax Commission, the schedule does not include interest expense, depreciation, other items set forth below, and footnote disclosures which are necessary for a complete presentation of the results of operations of the property. Because of the foregoing, the schedule does not purport to present results of operations in conformity with generally accepted accounting principles.

Other income and expense items excluded from Form TC201 *schedule* of income and expenses:

Footnotes: _____

In my opinion, the aforementioned *schedule* of income and expenses on borough/block/lot ____/____/____ presents fairly, in all material respects, the information contained therein in conformity with the basis of accounting described above. This report is prepared solely for information and use of the *applicant* and for filing with the Tax Commission of the City of New York and should not be used for any other purpose.

SIGNATURE OF CERTIFIED PUBLIC ACCOUNTANT: _____, CPA
PRINT NAME OF SIGNER: _____
PRINT FIRM NAME: _____
ADDRESS: _____
DATE: ____/____/____