

Who Can Submit This Form

If your business currently operates outside of New York state and intends to move to New York City within the next 36 months, you may be eligible for the RACE (Relocation Assistance Credit per Employee) for Space program. The RACE for Space program offers a tax credit to eligible businesses that relocate to New York City. The purpose of this form is to collect preliminary information to help determine whether you may be eligible for the credit.

Before you complete this form, review the terms and conditions listed in Section 3.

How to Submit This Form

The fastest and easiest way to submit this form is online at www.nyc.gov/eservices.

If you must apply by mail, send this form to: NYC Department of Finance, RACE for Space Program, 59 Maiden Lane, Suite TTKK, New York, NY 10038.

Deadline: June 30, 2028

This program is first-come, first-served. Apply online today at www.nyc.gov/eservices.

Section 1: Business Information

BUSINESS NAME			
EMPLOYER IDENTIFICATION NUMBER		NAICS CODE	
CURRENT HEADQUARTERS ADDRESS		CITY	STATE
CONTACT PERSON NAME		JOB TITLE	
TELEPHONE NUMBER		EMAIL ADDRESS	
Has this company been in business for at least 24 months?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
Did the company have any employees in the state of New York after January 1, 2025?		<input type="checkbox"/> Yes <input type="checkbox"/> No	

Section 2: Relocation Information

Where would you like to relocate to? Choose as many options as you like:

<input type="checkbox"/> Midtown Manhattan (Houston Street to 59th Street)	<input type="checkbox"/> Queens
<input type="checkbox"/> Lower Manhattan (below Houston Street)	<input type="checkbox"/> Staten Island
<input type="checkbox"/> Upper Manhattan (above 59th Street)	<input type="checkbox"/> Brooklyn
<input type="checkbox"/> Bronx	<input type="checkbox"/> Unsure

Desired square footage to lease: _____

How many employees (full- and part-time) would be included in your relocation? _____

Section 3: Certification

By submitting this pre-application, you acknowledge that you are aware of the following RACE for Space program terms and conditions:

- In Manhattan, only buildings built prior to the year 2000 are eligible for RACE for Space. (This requirement does not apply to buildings in the Bronx, Brooklyn, Queens, or Staten Island.)
- You must lease or purchase a minimum of 10,000 square feet to participate in RACE for Space, with a minimum of 175 square feet per employee.
- The business must have operated outside of the state of New York for at least 24 months prior to the taxable year in which the business relocates.
- The business cannot have operated in the state of New York for any period after January 1, 2025.
- After submitting this pre-application, you will have up to 90 days to submit an executed lease or contract to purchase an eligible space in order to remain eligible for the credits.

Signature

Date

Section 4: Next Steps

After submitting this pre-application, you will receive a letter within two weeks confirming our receipt of it and describing the next steps in the RACE for Space application process.