FINANCE NEW · YORK
THE CITY OF NEW YORK DEPARTMENT OF FINANCE

CR-A
ANNUAL 1999/00

NEW YORK CITY DEPARTMENT OF FINANCE
COMMERCIAL RENT TAX RETURN
(Pursuant to Title 11, Chapter 7 of the Administrative Code)

DO NOT WRITE IN THIS SPACE - FOR OFFICAL USE ONLY

Applicable for the tax period June 1, 1999 to May 31, 2000 ONLY

NAME AND ADDRESS *Correct any errors in name, address and identification numbers:*

Employer Identification Number...

Social Security Number............

ACCOUNT TYPE.................... COMMERCIAL RENT TAX

ACCOUNT ID ....

DUE DATE............................. 06-20-00

Federal Business Code.............

PERIOD BEGINNING 06-01-99

PERIOD ENDING................... 05-31-00

A NUMBER OF IMPORTANT CHANGES AFFECT THE FILING OF THIS TAX RETURN.
PLEASE READ THE INSTRUCTIONS CAREFULLY SO THAT YOU PAY ONLY THE PROPER AMOUNT OF TAX.
COMPLETE THIS RETURN BY BEGINNING WITH PAGE 2

HIGHLIGHTS FOR THE TAX YEAR BEGINNING JUNE 1, 1999

1. A 35% rent reduction is allowed in computing base rent subject to the Commercial Rent Tax.
2. Annual or annualized base rent before the 35% rent reduction of less than $100,000 is no longer subject to the Commercial Rent Tax.
3. A tax credit is allowed if annual or annualized base rent before the 35% rent reduction is at least $100,000, but is less than $140,000. The tax credit is incorporated into the tax rates below.

CHECK (✓) THE TYPE OF BUSINESS ENTITY: ☐ Corporation ☐ Partnership ☐ Individual, Estate or Trust

CHECK (✓) IF APPLICABLE: ☐ Final return; business discontinued on (date): _____ / _____ / _____   ☐ Amended return

COMPUTATION OF TAX

A. Payment	Pay amount shown on line 14 - Make check payable to: *NYC Department of Finance*			Payment Enclosed	

LINE	RATE CLASS	NO. OF PREMISES	TOTAL BASE RENT	TAX RATE	TAX DUE: BASE RENT X TAX RATE	
1.	A			0 %	0	00
2.	B			1.2 %		
3.	C			2.4 %		
4.	D			3.6 %		
5.	E			4.8 %		
6.	F			6 %		

7. **TOTAL TAX DUE** (add lines 1 through 6) ....

8. Energy Cost Savings Credit (Attach Form NYC-ECS) (see instructions) ....

9. Balance (line 7 minus line 8) ....

10. Deduct total quarterly payments ....

11. Balance Due (if line 10 is less than line 9) ....

12. Add interest and penalties (see instructions) ....

13. Overpayment (if line 10 is greater than the sum of line 9 and line 12) ....**REFUND**

14. **Total Remittance Due** (add line 11 and line 12 (see instr.)). **Enter payment amount on line A, above**.

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.

SIGN HERE → Signature of officer | Title | Date | Preparer's Social Security Number

PREPARER'S USE ONLY → Preparer's signature | Check if self-employed ✔ .... ☐ | Date | Firm's Employer Identification Number

▲ Firm's name (or yours, if self-employed) | ▲ Address | ▲ Zip Code

Mail this return and payment in the enclosed envelope to:

NYC Department of Finance
P.O. Box 3213
Church Street Station
New York, NY 10242-0323

Write your Account ID Number on your check and make it payable to:

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

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IF ADDITIONAL SPACE IS REQUIRED FOR SUPPLEMENTS, YOU MAY MAKE PHOTOCOPIES OF THIS PAGE OR ATTACH A SCHEDULE.
EACH LINE MUST BE ACCURATELY COMPLETED. YOUR DEDUCTION WILL BE DISALLOWED IF INACCURATE INFORMATION IS SUBMITTED.

LINE	DESCRIPTION	PREMISES 1	PREMISES 2	PREMISES 3
1.	Street Address ▶			
	Zip Code ▶			
2.	Gross Rent Paid (see instructions)			
3.	Rent Applied to Residential Use			
4.	*SUBTENANT'S NAME* ▶			
	Employer Identification Number (EIN) for partnerships or corporations	EIN	EIN	EIN
	Social Security Number for individuals	SSN	SSN	SSN
	Rent received from SUBTENANT (see instructions if more than one subtenant) ▶			
5.	Other Deductions (see instr.) (attach schedule)			
6.	Total Deductions (add lines 3, 4 and 5)			
7.	Base Rent Before Rent Reduction (line 2 minus line 6)			
8.	35% Rent Reduction (line 7 X 35%)			
9.	Base Rent Subject to Tax (line 7 minus line 8)			

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

		# of months	From: To:	# of months	From: To:	# of months	From: To:
10.	Number of Months at Premises during the tax period						
11.	Monthly Base Rent before rent reduction (line 7 divided by line 10)						
12.	Annualized Base Rent before rent reduction (line 11 X 12 months)						

DETERMINING YOUR TAX RATE

If the amount on line 7 (or line 12 if rent is paid for less than the full year) is:		your effective tax rate will be:	Enter the **line 9** amount, (not the line 7 or 12 amount) on line:
$0	- $99,999	0%	13
$100,000	- $109,999	1.2%	14
$110,000	- $119,999	2.4%	15
$120,000	- $129,999	3.6%	16
$130,000	- $139,999	4.8%	17
$140,000	- or more	6%	18

NOTE: Taxpayers claiming Commercial Revitalization Program benefits on line 5, see instructions

RATE CLASS	TAX RATE			
13.	. . .A ($0 - 99,999) 0%			
14.	. . .B ($100,000 - 109,999) 1.2%			
15.	. . .C ($110,000 - 119,999) 2.4%			
16.	. . .D ($120,000 - 129,999) 3.6%			
17.	. . .E ($130,000 - 139,999) 4.8%			
18.	. . .F ($140,000 or more) 6.0%			

TRANSFER THE TOTAL AMOUNT OF EACH RATE CLASS TO THE CORRESPONDING LINES ON PAGE 1