



**Department of Finance**

# RPIE Statement Online Filing User Guide

A step-by-step guide to filing your Real Property Income and  
Expense statement online.

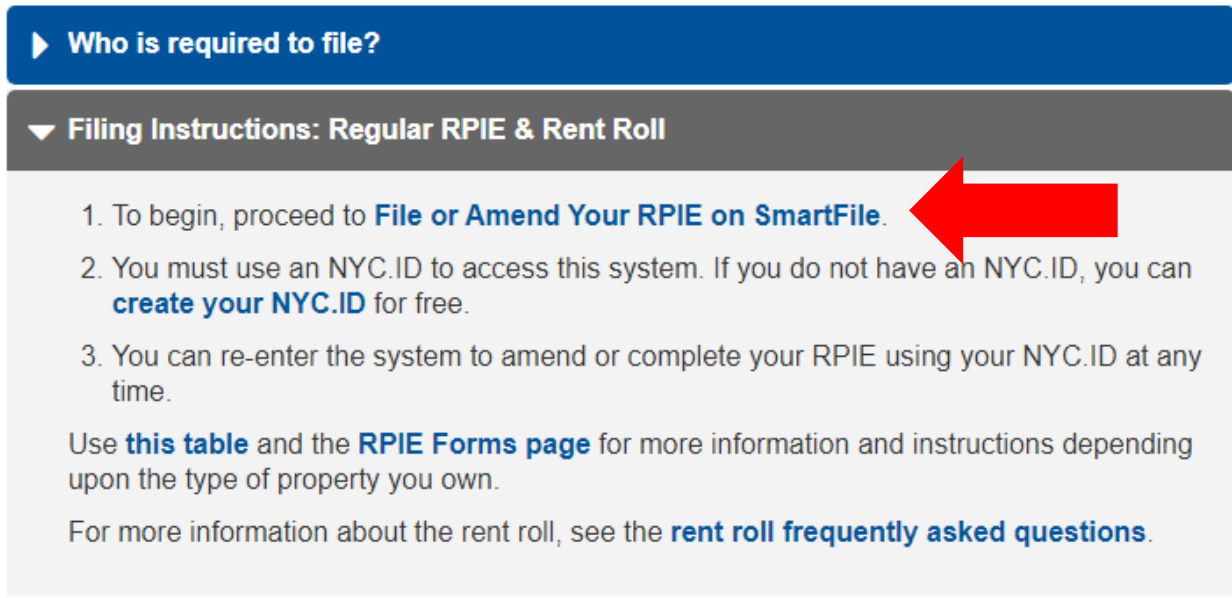
# Overview

The Department of Finance (DOF) uses income and expense information each year to value income-producing properties. Property owners provide this information by completing the Real Property Income and Expense (RPIE) statement.

## Filing Instructions

**Step 1**: Visit the RPIE webpage: [www.nyc.gov/rpie](http://www.nyc.gov/rpie)

**Step 2**: Select the “Filing Instructions: Regular RPIE & Rent Roll” tab to file your RPIE.



▶ Who is required to file?

▼ Filing Instructions: Regular RPIE & Rent Roll

1. To begin, proceed to [File or Amend Your RPIE on SmartFile](#).
2. You must use an NYC.ID to access this system. If you do not have an NYC.ID, you can [create your NYC.ID](#) for free.
3. You can re-enter the system to amend or complete your RPIE using your NYC.ID at any time.

Use [this table](#) and the [RPIE Forms page](#) for more information and instructions depending upon the type of property you own.

For more information about the rent roll, see the [rent roll frequently asked questions](#).

**Step 3:** Log in with your NYC.ID. If you do not have an NYC.ID account, select “Create Account” and follow the instructions to create one.

## Login

Log in using your NYC account.

Email Address or Username: \*

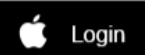
Password: \*

Log In

[Create Account](#)

[Forgot Password](#)

Log in using one of these options:



or

**Step 4:** Once you have logged in, select the “Available Filings” tab and start RPIE filing. Be sure to select the correct link for your filing, based on the type of property you are filing for.

- **2022a RPIE:** Use this filing if the property is not a gas station, car wash, oil change facility, storage facility, theater, concert hall, nursing home, or adult car facility.
- **2022b RPIE:** Use this filing if the property is a gas station, lubritorium, car wash, self-storage, or theatre/concert venue.
- **2022c RPIE:** Use this filing if the property is a nursing home or adult care facility.



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## Available Filings

To create a new filing, click on a filing type below.

[2021a - Real Property Income and Expense \(RPIE\) Statement - See description below for clarification](#)

Use this link if your property is NOT a Gas Station, Car Wash, Oil Change Facility, Storage Facility, Theater, Concert Hall, Nursing Home or Adult Care Facility.

[2021b- RPIE Statement for Gas Station, Lubritorium, Car Wash, Self-Storage and Theatre/Concert](#)

[2021c- RPIE Statement for Nursing Home and Adult Care Facility](#)

**Step 5:** Begin filing and enter your borough, block, and lot numbers. If you do not know your borough-block-lot, visit [www.nyc.gov/bbl](http://www.nyc.gov/bbl).

Click “Search” and the parcel will appear at the bottom of the screen. Select “Start Filing” to proceed.



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### Search for Property (2021)

Please search for your property using one or more of the search options below. Once you find your property, select it in the search results grid, then click the Start Filing button.

**Borough:**

**Block:**

**Lot:**


**Easement:**

(if applicable)

[Search](#)

### Search Results

Reqd Filer = Required Filer  
SF Elig = Short Form Eligible  
Spec Filing Reqd = Specialty Filing Required  
RR Reqd = Rent Roll Required

	BBL	Owner Name	Property Address	Reqd Filer	SF Elig	Spec Filing Reqd	RR Reqd
 <a href="#">Start Filing</a>	3-00000-0008	REDACTED REALTY, LLC	REDACTED AVENUE	Y	N		N

1 - 1 of 1 items

**Step 6:** Verify the parcel information and mailing address. A link to update the mailing address is provided on this screen if you wish to do so.

Click “Next” if the information is correct.

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Parcel Information Filer Information Property Identification Exclusions Short Form Property Use Lease / Occupancy

Income from Real Estate Income from Business Property Operating Expenses Residential Rent Roll Commercial Lease

Certification

Need Help?

## Verify Parcel Information

**Our system shows you are required to submit RPIE 2021 filing.**

If the mailing address shown below is incorrect, you may submit an [Address Change Form](#), or return to the Available Filings menu at any time and select the 'Mailing Address Update' option.

*Note that an Address Change may not be immediately reflected in new filings.*

**BBL**

3[redacted]-0008 ✓

**Property Address**

4403 5 AVENUE

**Owner**

[redacted] REALTY, LLC

[redacted]

BROOKLYN NY [redacted]

Cancel Filing Next

**Step 7:** Complete the “Filer Information” and “Property Identification” tabs. Owners can file consolidated lots in the Property Identification screen.

## Property Identification Details

Is this filing for consolidated lots?

Consolidated lot filings apply to two or more properties that meet the following criteria:

- Operate as a single economic unit.
- Are located in the same borough.
- Share the same ownership.
- Have the same tax class. (Tax Class:4)
- Are all hotels, if one is a hotel.
- Are located on contiguous lots.

If owner files a consolidated lot by selecting YES, apportionment section will drop down. Here owners can file based on Unit, Percentage, or Square feet.

Apportionment Method:

Display

Rows

Calculate%

**Step 8:** If your property falls under an exclusion category, here is the section to select the appropriate claim of exclusion from filing an RPIE statement.

If you claim an exclusion from filing, you still have the option to submit a filing voluntarily.

If you are not claiming an exclusion, select “None of the above exclusions are applicable” to proceed.

#### Section D - RPIE Exclusions

I am not required to file an RPIE for this year because my property:

- a. has an **actual assessed value** of \$40,000 or less.
- b. is **exclusively residential** with 10 or fewer apartments.
- c. is **primarily residential** with 6 or fewer apartments, no more than one commercial unit, and is in **Tax Class 1, Tax Class 2A or Tax Class 2B**
- d. is a **residential cooperative** apartment building with less than 2,500 square feet of commercial space (not including garage space).
- e. is a **residential unit** that was **sold** and is **not owned by the sponsor**.
- f. is rented exclusively to a **related person or entity**.
- g. is **occupied exclusively by the owner** but is not a department store with 10,000 or more gross square feet; hotel or motel; parking garage or lot; power plant or other utility property; a self-storage warehouse; a gas station; or a car wash or theater.
- h. is owned and used exclusively by a **fully exempt not-for-profit organization or government entity** and generates no rental income.
- i. is **vacant or uninhabitable** and non-income-producing for the entire year.
- j. is **vacant, non-income-producing** land.
- k. The **owner** has not operated the property and is without knowledge of the income and expenses for the **entire calendar or fiscal year** of the reporting period.
  
- l. **NONE** of the above exclusions are applicable.



## **Step 9:** Short-Form RPIE Statements

Properties that have an actual assessed value of \$250,000 or less and are not a hotel, adult care, nursing home, gas station, car wash, oil change facility, self-storage facility, theatre, or concert hall can opt to complete a short-form RPIE statement.

If you are eligible to complete the short-form statement, click on “Next” to proceed.

## **Step 10:** Proceed to fill out the following tabs.

- Property Use (property description and vacancy information)
- Lease/Occupancy (lease and occupancy information)
- Income from Real Estate\*
- Income from Business\*
- Property Operating Expenses\*

\*If you are submitting a regular RPIE statement, rather than a short-form statement, the completion of these tabs is mandatory. If you are submitting a short-form statement, these tabs are optional.

## **Step 11:** Provide your rent roll addendum (if applicable)

The rent roll addendum is a supplement to the Real Property Income and Expense statement which provides details about the lease and related information. The rent roll addendum is required for RPIE filers whose properties have an actual assessed value of \$750,000 or more.

Section J - Current Residential Lease Information

*Please enter lease start and end dates in the MM/DD/YYYY format.  
\* = Indicates a required field*

Add										Delete										Download ▾										Upload									
#	Boro	Block	Lot	Unit*	Floor*	Occupancy Status*	Months Vac*	Tenant																															
				Totals:																																			

◀ ◁ 0 ▷ ▶

*If you wish to download a copy of your rent roll submitted last year (RPIE-2020), visit [this site](#).*

Previous Cancel Filing Next

The previous year's residential rent roll can be downloaded from the hyperlink provided at the bottom of the screen. (The downloaded rent roll can be amended with new information and then uploaded. You will be taken to the previous filing portal and prompted to enter your borough-block-lot number and the password that you used to file last year.)

**Step 12:** Provide your commercial lease. Once you have entered the required information, you will be able to download a template, enter your information, and upload it using the “Upload” button shown below.

### Section J - Commercial Lease Information

Please enter dates in the MM/DD/YYYY format.  
\* = Indicates a required field

Add Delete Download ▾ Upload								
#	Boro	Block	Lot	Unit*	Floor*	Occupancy Status*	Months Occ*	Months Vac*
◀ 0 ▶								No items to display

If you wish to download a copy of your rent roll submitted last year (RPIE-2020), visit [this site](#).

The previous year’s commercial rent roll can be downloaded from the hyperlink provided at the bottom of the screen. (The downloaded rent roll can be amended with new information and then uploaded. You will be taken to the previous filing portal and prompted to enter your borough-block-lot number and the password that you used to file last year.)

## **Step 13**: Certification.

Read the certification and click “Submit” to file your completed report.

If there are any errors or omissions, you will be prompted to correct them. If you have any comments regarding the filing, please provide them in the comment box.

### Certification

1. If you would like to review or modify your RPIE statement, you may click “Print Draft” below or use the navigation bar at the top. If you have additional comments, please enter them below. You can save your statement and continue working on it until you are ready to submit it.

2. If you are ready to submit your RPIE statement, go to the bottom of this form and click “Submit.” This will electronically sign the form and allow you to print a copy of what you submitted. Once submitted, you cannot change the statement. If you have later changes, you will need to amend the statement.

**REMEMBER:** All RPIE statements must be submitted no later than **06/01/2022**. You will receive a confirmation email at the address you provided.

**Comments:**

**Sign and Submit:**

To complete your filing and electronically sign the RPIE statement, click the “Submit” button below. The electronic signature requirement is satisfied by clicking the button. The form must be submitted no later than 06/01/2022.

By submitting this statement, you affirm the following:

I certify that all the information contained in the Real Property Income and Expense statement submitted for borough, block, and lot 1-00002-0002 is true and correct to the best of my knowledge and belief.

I understand that the willful making of any false statement of material fact will subject me to the provisions of the law relevant to the making and filing of false instruments.

[Previous](#) [Cancel Filing](#) [Print Draft](#) [Submit](#)

