

# RPIE-2021-U

---

## UTILITY PROPERTY (REUC) INCOME AND EXPENSE 2021

### Utility-Related Equipment Reporting Instructions



REUC-2021-U

Revised 4.13.2022

[nyc.gov/rpie](https://nyc.gov/rpie)



# 2021 UTILITY PROPERTY (REUC) INCOME AND EXPENSE Including Utility-Related Equipment Reporting Instructions

## GENERAL INFORMATION

Owners of income-producing properties with an actual assessed value of more than \$40,000 are required to file Real Property Income and Expense statements ("RPIE") with the Department of Finance ("Finance") annually, unless the properties are specifically excluded by law from the filing requirements. Owners of power plants, generators, telecommunication lines and other utility-type equipment are required to file RPIE statements, regardless of owner occupancy. This includes the use and cost of all such property owned, retired and added to inventory in the City of New York at the end of the reporting year.

## IMPORTANT FILING INFORMATION

- **Deadline** for submission for all RPIE filings is June 1, 2022.
- All filers are legally required to file electronically
- The failure to timely file a complete and accurate RPIE is subject to penalty. Property owners should also be aware that they will lose the right to a hearing at the New York City Tax Commission if they do not file the RPIE on time.

## CUSTOMER ASSISTANCE

If you have any questions not covered in the Utility Property (REUC) Income and Expense filing Instructions or on the Finance web site, please email Finance at [utilityrpie@finance.nyc.gov](mailto:utilityrpie@finance.nyc.gov).

## REUC RPIE-2021 CHANGES

- **Ordinary real property ("ORE") BBLs added:** We have added the ORE borough, block, and lot indicators to the end of the REUC RPIE spreadsheets (columns BD-BG). For utility property that is located in one ORE BBL parcel, the ORE BBL is listed. This may help utility owners locate the utility parcel being referenced by the pseudo BBL. For utility property that spans more than one ORE BBL parcel, no ORE BBL is listed.
- **Cost of equipment from inventory:** Please remember to list the cost of equipment used from inventory in your reporting.

## FILING HIGHLIGHTS

- **YOU CAN FILE FOR ALL YOUR REUC PROPERTY IN ONE FILING**

There is no need to file separate RPIE statements by each lot or each borough. We've structured the REUC RPIE-2021 filing so that you can enter all of the information into one filing per billing entry.
- **STARTING YOUR FILING**

Choose the "REUC for RPIE" filing option at [nyc.gov/rpie](http://nyc.gov/rpie) and then enter ONE of the billing (pseudo) BBLs you own. In Section D-F, you will be asked to complete a Structures and Equipment spreadsheet that is pre-populated with all the REUC properties you own. You must complete the "REUC for RPIE" filing for REUC property. Other filings for REUC property will not count as fulfilling your obligation to file an RPIE statement.
- **USING THE STRUCTURES AND EQUIPMENT SPREADSHEET**

You will need to download, complete and then upload the Structures and Equipment spreadsheet to your RPIE filing. The spreadsheet is provided in .csv format, but can be completed in any spreadsheet format. *Please note that it must be converted to Excel before being uploaded for filing.* Also, you only need to complete certain sections of the spreadsheet, depending on your property type (see page 3).
- **COMPLETE FILING**

You must submit a complete a RPIE-2021 Structures and Equipment spreadsheet or all of your REUC property. Do not delete, add or move columns or submit another report or a prior year's report in lieu of the RPIE-2021 Structures and Equipment spreadsheet. Be sure to report all costs and information requested. Incomplete filing may be deemed non-compliant.
- **REUC RPIE COMPLIANCE**

To be considered compliant, your REUC RPIE-2021 statement must be:

  - Submitted using the "REUC for RPIE" online form (other forms are not acceptable for utility property statements);
  - Filled out completely, including uploading the completed 2021 "Structures and Equipment spreadsheet" (other reports, modified or previous years' spreadsheets will not be accepted);
  - All spreadsheet columns that are required for the equipment/property type must be completed (incomplete submissions are non-compliant);
  - Completed and submitted by the June 1, 2022 deadline (be sure to electronically sign and submit your statement by then).
- **CHANGES IN OWNERSHIP**
  - New property: Add lines to the Structures and Equipment spreadsheet for any new property.
  - Sold property: If you do not own an REUC property listed on your Structures and Equipment spreadsheet, please let us know at [utilityrpie@finance.nyc.gov](mailto:utilityrpie@finance.nyc.gov).

## ACCESSING THE RPIE FOR REUC APPLICATION

1. Access the RPIE application at [nyc.gov/rpie](http://nyc.gov/rpie).
2. Click on the "RPIE for REUC (2021)" link.
3. You will then be asked to enter one billing (pseudo) borough/block/lot identifier to start the filing. This billing BBL appears on your property tax bill and notice of property value (NOPV). You can also use the link provided to look up billing BBLs affiliated with REUC idents. The filing process starts with the identification of one billing BBL. If you are required to file for additional billing BBLs under the same entity name and EIN, you can do so with one submission.
4. After entering the billing BBL, you will be asked to choose an action (create, continue or amend a filing, etc.) and to create or enter a password for the filing. To enter a new password, highlight the password field and enter a unique password. Please note and retain this password, as you will need it if you wish to amend a filing or complete a previously started filing.

**CHECK YOUR MAILING ADDRESS:** All owners must maintain a current mailing address for each property with the NYC Department of Finance. To check your mailing address for this property, look at the latest property tax bill. Mailing addresses can be updated by emailing [utilityrpie@finance.nyc.gov](mailto:utilityrpie@finance.nyc.gov).

### SECTION A – OWNER INFORMATION

- 1a. Enter the business (doing business as) name of the Owner.
- b./c. Enter each listed owner's Employer Identification Number (EIN) or Social Security Number (SSN).

The Federal Privacy Act of 1974, as amended, requires agencies requesting Social Security Numbers to inform individuals from whom they seek this information as to whether compliance with the request is voluntary or mandatory, the legal authority to request the information, and how the information will be used. Owners must provide their Social Security Number on this form under the authority of section 11-102.1 of the Administrative Code of the City of New York. Social Security Numbers are required to facilitate the processing of real property income and expense data for tax administration purposes. The Social Security Numbers may be further disclosed to other departments or agencies, or to persons employed by such departments or agencies, only for tax administration purposes, or as otherwise provided by law or judicial order.

- d. Enter additional owner's name, if relevant.
- 2a. Enter the name of the person filing the RPIE. The filer may be an owner, owner representative, lessee or lessee representative who is authorized to provide this information and has knowledge of such information.
- b./c. Enter the filer's Employer Identification Number (EIN) or Social Security Number (SSN).
- d. Use the dropdown box to select the filer's relationship to the property.

### SECTION B – CONTACT INFORMATION

Provide contact information for the person who can respond to questions about this filing. A valid email address must be entered for the contact person for the filing to be accepted. A confirmation email will be sent to this address upon completion of the RPIE filing. Additional emails can be entered before the filing is electronically signed and submitted in order to receive additional confirmation emails.

### SECTION C – REPORTING PERIOD

1. Indicate the reporting period reflected in Structures and Equipment inventory report:
  - Calendar Year
  - Fiscal Year
  - Partial Year
2. Indicate the reporting period by entering the months and years covered. Calendar year reporting for RPIE 2021 should cover January 2021 to December 2021.

## SECTION D-F – STRUCTURES AND EQUIPMENT SPREADSHEET

You are required to report on all utility structure and equipment for all the billing (pseudo) BBLs owned by your entity during the reporting period. To facilitate reporting, all required filers will see a file link to a provider-specific spreadsheet (.csv format) that will help you identify and report on the information needed.

### Please Note:

1. You need to download the spreadsheet and save it to your computer. The file is in a .csv format, but can be saved as any spreadsheet format to your own computer.
2. Once you have completed the spreadsheet and are ready to upload to the RPIE application, **you must save and submit the completed spreadsheet as an Excel file.**
3. Do not add or delete columns from the spreadsheet. Do not submit another form or a previous spreadsheet in lieu of the current spreadsheet.
4. The spreadsheet is pre-populated with the inventory we have tied to the reporting entity. Update what is pre-populated, as needed. Add new lines to the spreadsheet to include new (not previously reported) utility structures and pieces of equipment at each location.
5. Each separate account should have a line in the spreadsheet reflecting a unique structure or piece of equipment.
6. In some cases, original cost and opening balances are also prepopulated. These should not be changed or replaced by the filer.
7. Utility assessment relies heavily on cost-based reporting. Be certain to report the cost of items requested. Substantially complete and accurate reporting is required under the law governing RPIE.

### SECTION D – STRUCTURES AND EQUIPMENT REPORTING:

Complete one line for each assessable structure or piece of equipment for each company account you own.

**Vendor number (Column A).** This is an internal Finance indicator and should be ignored.

**Note on Other Equipment reporting:** All REUC RPIE reporting is for inventory reconciliation. **It is not for accounting purposes.** Cost change is the cost of adding or removing a piece of equipment. Said cost includes the cost of the piece of equipment being purchased or used from inventory, the associated labor cost for equipment installation or removal, and the rental cost (if any) of additional equipment (e.g., a crane) needed for equipment installation or removal. Because reporting is for inventory reconciliation, there should not be any negative ending balances.

1. **Borough (Column B).** Provide the borough indicated on the property tax bill:
  - 1 - Manhattan
  - 2 - Bronx
  - 3 - Brooklyn/Kings
  - 4 - Queens
  - 5 - Staten Island
2. **Block (Column C).** This may be pre-populated or supplied by the filer.
3. **Lot (Column D).** This may be pre-populated or supplied by the filer.
4. **Ident number (Column E).** This is a Finance-specific identifier that is listed on the property tax bill. For new equipment reporting where the ident is unknown, please leave blank.
5. **Sub-Ident number (Column F).** May be pre-populated. Not all lines will have a sub-ident number. Please leave blank if unknown.
6. **Address (Column G).** Provide the property address (number and street) for each structure or piece of equipment.
7. **ZIP (Column H).** Provide the ZIP code where the equipment is located.
8. **EIN (Column I).** Please provide the Employer Identification Number for the owner on each line.

This will help Finance accurately identify ownership, especially in cases where ownership is split amongst subsidiaries.

**9. Inventory type (Column J).** Provide a one-character indicator:

C = Cell Site

G = Backup Generator

O = Other Equipment Reported

L = Land Only (Utility equipment or improvement for this parcel is reported on another indent)

**IMPORTANT: Based on the inventory type, please complete only the additional columns required for that type:**

- **Other Equipment Reported: Columns M through V** (1. Company Account # through 10. CWIP(Cost))
- **Cell Site: Columns W through AO** (1. Cell Site ID through 9g. Cell Site Generator Installation Cost)
- **Backup Generator: Columns AP through BC** (1. Emergency Backup Generator Brand through 11. Building Owner or Tenant?).
- **Land Only:** no additional columns required. Please note that land only utility property refers solely to cases where the land and utility equipment or improvement for the same parcel are reported under different indents. For the indent that reflects land and not equipment or improvement value, you do not have to complete additional information on the line. Vacant land with no utility equipment or improvement (a separate category) should be noted in the comments section on that line.

**10. Comments (Column K).** Please use the comments column to report comments regarding that specific utility equipment or improvement. Comments might include the following:

- a. The utility equipment/improvement was decommissioned (please include date)
- b. Equipment/Improvement was sold/transferred in the reporting year (please include date and new owner), or never belonged to you.
- c. Parcel is vacant land with no utility equipment or improvement.

**11. DOF Account number (Column L).** This is the Finance identifier for the line and this number may be prepopulated. Please do not modify.

**OTHER EQUIPMENT REPORTING (COLUMNS M through V)**

1. **Company Account number (Column M).** Populate this column with your internal identification number for the REUC equipment.
2. **Other Equipment Description (Column N).** Describe each item associated with each Account Number and Inventory Type. Use descriptive words like pipeline, power plant, electrical transformer, structure, equipment, vacant land, fiber optic cable and equipment, etc.
3. **Year Installed (Column O).** Provide the year of installation. This may also reflect the vintage year for a piece of equipment.
4. **Opening Balance (Column P).** The cost in dollars of each item of inventory at the beginning of the reporting period.
5. **Additions (Column Q).** Provide the total dollar amount of all inventory/ components placed into service during the reporting period for each item.
6. **Retirements (Column R).** Provide the total dollar amount of all inventory/ components removed from service during the reporting period for each item.
7. **Adjustments (Column S).** Provide the total dollar amount of all inventory adjustments made to

each item that were not additions or retirements as defined above. For example, the transfer of equipment/inventory between facilities. Negative adjustments should be reported in parentheses.

8. **Closing Balance (Column T).** Finance will calculate the closing balance after submission using this formula:  $\text{Opening Balance} + \text{Additions} + \text{Adjustments} - \text{Retirements} = \text{Closing Balance}$ . You can use this column if you wish to calculate this figure to check your own reporting. You can also leave this column blank, if you prefer.
9. **CWIP Description (Column U).** If you are reporting construction work in progress for a given line of equipment or utility structure, indicate what construction is taking place. The submission of CWIP information is legally mandated under Real Property tax law.
10. **CWIP Cost (Column V).** List the annual cost increment of the construction work in progress for the reporting period.

#### **CELL SITE REPORTING (COLUMNS W through AO)**

1. **Cell Site ID (Column W).** Your internal identification number.
- 2a. **Cell Site Decommissioned? (Column X).** Indicate whether the cell site was decommissioned in the reporting period. Populate column with Y or N.
- 2b. **Cell Site Changed? (Column Y).** Indicate whether the cell site was changed in the reporting period. Populate column with Y or N.
- 2c. **Cell Site Changes (Column Z).** If you indicated changes in column Y, describe what changes were made in the reporting period. Changes might include repairs, battery installation or removal, down-sizing or repurposing the cell site.
3. **Cell Site Type (Column AA).** Provide one of the following indicators:  

I = Interior room	O = Other
M = Monopole	S = Steel structure
P = Prefabricated shelter	SA=Steel structure with awning
4. **Cell Site Installation Year (Column AB).** Provide the year of cell site installation.

#### **Cost:**

- 5a. **Original Cost (Column AC).** This total should include the purchase price for all of the equipment and associated materials for the cell site, including cable length (feet), antenna mounts, etc.
- 5b. **Installation Cost (Column AD).** This total should include the labor and other installation costs for the cell site.
6. **Number of Antenna Mounts (Column AE).**
- 7a. **Copper Cable length (Column AF).** Provide total copper wire cable length in feet.
- 7b. **Fiber Optic Cable length (Column AG).** Provide total fiber optic cable length in feet.
8. **Fiber Optic Cable cost (Column AH).** Provide total installed cost of fiber optic cable length and related equipment for this cell site

#### **Cell Site Generator:**

- 9a. **Cell Site Generator Installed (Column AI).** Indicate whether a dedicated generator has been installed for the cell site, using these values:  

G =	Generator only installed
B =	Back-up battery installed
All =	Both generator AND back-up battery installed
None =	neither generator nor back-up battery installed
- 9b. **Cell Site Generator Removed? (Column AJ).** Indicate whether the cell site generator or back-up battery was removed in the reporting period. Populate column with Y or N.

- 9c. Cell Site Generator Brand (Column AK).** This is the commercial brand name of the cell site generator.
- 9d. Cell Site Generator Power Rating (Column AL).** Provide the power output of the cell site generator in kilowatts
- 9e. Cell Site Generator Installation Year (Column AM).** Provide the year of cell site generator installation.
- Cost**
- 9f. Original Cost (Column AN).** This total should include the purchase price for all the equipment and associated materials for the cell site generator.
- 9g. Installation Cost (Column AO).** This total should include the labor and all other installation costs for the cell site generator.

#### **BACKUP GENERATOR REPORTING (COLUMNS AP through BC)**

- 1. Brand (Column AP).** Provide the commercial brand name of the backup generator.
  - 2. Backup Generator Removed? (Column AQ).** Indicate whether the backup generator was removed in the reporting period. Populate column with Y or N.
  - 3. Power rating (Column AR).** Provide the power output of the backup generator in kilowatts.
  - 4. Model number (Column AS).** Provide the manufacturer's model number of the backup generator.
  - 5. Serial number (Column AT).** List the manufacturer's serial number of the backup generator.
  - 6. Installation year (Column AU).** Provide the year of the backup generator installation.
- Cost:**
- 7a. Original Cost (Column AV).** This total should include the purchase price for all of the equipment and associated materials for the backup generator.
  - 7b. Installation Cost (Column AW).** This total should include the labor and other installation costs for the backup generator.
  - 8a. Backup Generator Has Uninterrupted Power Supply (UPS)? (Column AX).** Y or N.
  - 8b. UPS Original Cost (Column AY).** This total should include the purchase price for all the equipment and associated materials for the uninterrupted power supply.
  - 8c. UPS Installation Cost (Column AZ).** This total should include the labor and other installation costs for the uninterrupted power supply.
  - 9. Backup Generator Has Dedicated Fuel Tank? (Column BA).** Y-indicates dedicated fuel tank; N-indicates a shared fuel tank.
  - 10. Backup Generator Enclosed within a Prefabricated Shelter? (Column BB).** Y or N.
  - 11. Building Owner or Tenant? (Column BC).** Indicate in the column whether you are the owner of the building where the backup generator is located, or a tenant. Tenants with triple net leases should report that they are building tenants.

#### **Ordinary Real Estate BBLs**

1-3. ORE borough, block, and lot (columns BD-BG). ORE BBL of the utility property, if applicable.

#### **SECTION G – WORK IN PROGRESS DURING 2021. PLEASE USE SPREADSHEET COLUMNS U-V TO REPORT WORK IN PROGRESS**

- 1a. Work in Progress during 2021.** Separately provide the dollar amount of all projects in construction during calendar year 2021 which were started after January 5, 2021. An Ident or Sub-Ident Number is not required for projects listed in this section. The submission of information for this section is legally mandated under Real Property tax law.
- 1b.** For the dollar amount(s) listed in item 1a. provide the approximate percentage of completion for each project as of the date of submission.

**SECTION H – INCOME FROM BUSINESS**

1. **Sale of Utility Services.** Gross dollar amount received from the sale of utilities and services such as electricity, gas, steam, water and air conditioning.
2. **Sale of Other Related Services.** Gross dollar amount received from the sale of other services, contractual/maintenance services, consultation fees and related activities.
3. **Signage/Billboard.** Amount received from renting any signage or billboard space anywhere on the property.
4. **Cell Towers.** Amount received from placing cell tower or antenna equipment anywhere on the property.
5. **Government Income Subsidies.** Portion of income that comes from direct government subsidies.

**SECTION I – RELATED OPERATING EXPENSES**

1. **Fuel:** The cost of fuel oil, gas or steam incurred in the course of business.
2. **Light and Power:** The cost of electricity incurred in the course of business.
3. **Cleaning Contracts:** Include the cost of contracts with cleaning-service companies or individual cleaners.
4. **Wages and Payroll:** Include all wages, related payroll taxes and employee benefits for direct employees.
5. **Repairs and Maintenance:** Amounts paid or incurred for contracts with maintenance companies. Include any amounts that were paid for routine repair services and for material or parts used for repairs. Do not include reserves for replacements.
6. **Management and Administration:** Include office expenses and legal/accounting services related to the operation of the business.
7. **Insurance (annual):** Annual charges for fire, liability, and other insurance premiums paid. Prorate multiyear premiums on order to calculate an average annual expense.
8. **Water & Sewer:** Amount paid for water and sewer usage.
9. **Advertising:** Amount paid or incurred for advertising services.
10. **Miscellaneous** (detail miscellaneous expenses as illustrated on page 7 through 10)
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_
  - c. \_\_\_\_\_
  - d. \_\_\_\_\_
11. **Total Expenses**
12. **Real Estate, bad debt, depreciation and mortgage interest.** These should not be included as part of total expenses.

**Comments:** Use Column L - comments for any notes on your REUC reporting. For other inquiries, email [utilityrpie@finance.nyc.gov](mailto:utilityrpie@finance.nyc.gov)

**Additional email addresses:** Use this section to add any emails you wish to receive an automated email upon submission of the RPIE.

**Sign and Submit:** To successfully submit your RPIE filing you must certify the information by clicking "Sign and Submit". **If you do not complete this step, your filing will not be considered compliant.**



The following are items often categorized incorrectly as Miscellaneous Expenses. Please use this as a reference to correctly categorize these expenses.

<b>MISCELLANEOUS EXPENSE CATEGORIES CHART</b>			
<b>Types of Expenses</b>	<b>Correct Category</b>	<b>Types of Expenses</b>	<b>Correct Category</b>
Advertising related to specific property rentals Newspaper ads NYC illuminated sign charge Promotional ads Television ads	<b>Advertising</b>	A/C repairs or upkeep Air conditioning repairs or upkeep Alarm system maintenance Appliance repairs Asbestos maintenance Asphalt repair Boiler repairs Building repairs Burglar and fire alarm system maintenance Carpenters Chemicals for cleaning Cleaning Service Cleaning Supplies Electrical system repairs Electricians Elevator repairs Emergency repair service Equipment rental Exterior painting Exterminator/Pest Control Gardening Gas service General maintenance and repairs Glaziers Graffiti removal Hall maintenance Hardware HVAC Insecticide Intercom repairs Iron work Janitorial Services Janitorial Supplies Landscaping Lawn Lobby Maintenance Locksmiths Masonry Outside labor Parking lot repairs	<b>Repairs and Maintenance</b>
Cleaning service contract	<b>Cleaning Contracts</b>		
Con Ed steam Gas for heating Oil	<b>Fuel</b>		
Boiler explosion premium Fire premium Liability premium Rent fidelity bonds premium Theft premium	<b>Insurance</b>		
Brushes Decorating Interior Painting Labor for interior decorating Paint Painting and Plastering Spackling Wallpaper	<b>Interior Painting and Decorating</b>		
Amortized leasing commissions Brokers' fees Consultants' fees Leasing agent's fees Leasing contracts Prorated leasing commissions	<b>Leasing Commissions</b>		
City and State utility tax Electricity Gas for cooking stove NYC and NYS utility tax	<b>Light and Power</b>		

Types of Expenses	Correct Category	Types of Expenses	Correct Category
Plastering Plumbers Plumbing repairs Pointing (\$500 or less) Pollution repairs Refrigeration repairs Roof repairs Safety devices Security Sidewalk repairs Smoke detectors Snow removal Sprinkler system maintenance Stairwell maintenance Supplies necessary for maintenance and repairs Swimming pool maintenance Tile repairs Waterproofing Welders Window cleaning Window guards	<b>Repairs and Maintenance</b>	Escalation billing service Eviction fees (except \$1000 and under) Food for watchdogs General office expense Inspections (boilers, elevator, fire, etc.) Interim Multiple Dwelling filing fee Keys Legal Fees Loft Board fees Management agent fees Management fees Marshall's fees Maximum base rent filing fee Membership fees Messenger (\$200 or less) Meter reading service (water meters, electric meters, etc.) Office expense Office Supplies Outside management Outside services (other than subcontracted labor) Permits Post Office Box fee Postage Professional Fees Protection Real Estate Publications and Journals Realty Advisory Board fees Rent collection fees Rent stabilization association fee Rubbish removal Scavenger service Security Guards Security Service Service charges Service contracts Settlement Small property owner's association Stationery	<b>Management and Administration</b>
Accounting Fees Administrative fees ADT computer payroll service Association dues Auditing BID fees Bookkeeping fees Building registration fee Carting Certified mail Collection fees Computer processing Consultation fees Credit Card Fees Credit Check Data processing costs DHCR Monitoring Directory service Dispossess filing fees Dues Elevator service contract Environmental protection	<b>Management and Administration</b>		

Types of Expenses	Correct Category
Superintendent's telephone Tank registration Telecommunication Telephone Tenant relations Trash/Garbage/Rubbish removal Uniforms Uniforms (purchase and cleaning) Vault tax Water conditioning Water purification Water treatment service	<p style="text-align: center;"><b>Management and Administration</b></p>
Disability welfare Employee benefits Federal unemployment insurance Federal, State and City withholding tax FICA social security tax Health insurance Hospitalization Major medical Management commissions New York State unemployment insurance Payroll Tax Pension Salaries (except directors & officers) State unemployment insurance Union dues Workmen's compensation	<p style="text-align: center;"><b>Wages and Payroll</b></p>
Frontage Sewer charges or taxes Water charges or taxes	<p style="text-align: center;"><b>Water and Sewer</b></p>

Below are **Ineligible Miscellaneous Expenses** and expenses that are **Eligible** to be included in the Expense portion of the RPIE.

<b>Ineligible Miscellaneous Expenses</b>		
Air rights Alterations Amortization (except leasing) Appliances Appraisal fee Architects fees Automobile expenses Bad debt Bank charges Blanket insurance policies Bond premium Building rent Business insurance Business organization expenses Cable service Capital improvements Car fare Certificate of occupancy costs Certiorari costs Christmas expenses Claims of any kind Closing costs Commercial rent tax Commitment costs Common charges Compactor Computer purchases Construction Consultation fee (other than that specified for management or leasing) Contributions Corporation expenses Corporation taxes Debt service Delivery expense Demolition Depreciation Drawing Dumpster Electrical survey	Engineer's fee Equipment purchase Estimate expenses (except real estate taxes) Financial charges or expenses Fines Franchise taxes Furniture General expense Gifts Ground rent Health club/gym Improvement loan In rem payments Income taxes Insulation Intercom Interest payments J51 exemption/abatement filing fee (421a filing fee) Janitor's apartment and/or utilities General expense Late charges Lawsuit settlement Lease cancellation costs Lease surrender Leasehold interest Lien Local law 5 or 10 filing fee Management training Merchants association dues Miscellaneous expense Mortgage Interest Negative (bracketed) amounts Occupancy tax Office rent Officers' salaries Organization expenses Parking Partners' salaries Penalties	Personal insurance Pointing - over \$500 Projected expenses Pro-rated expense of any kind (except leasing and insurance) Public phone charge Real estate abatement fees Real estate fees Real estate taxes Rebates Recovery charges Refunds Reimbursements of any type Renovations Rent Rent strike settlement Reserves for replacement Return of rent Safe deposit boxes Storage Superintendent's apartment and/or utilities Tenant buyout Tenant holdovers Tenant moving expense Tenant refund Tenant's refund Termination fee Title insurance Transportation Travel Unincorporated business tax Vacancy Vacancy and loss of rent Vacating expense Variance costs Violations Write off on leasing & renting Zoning fees Xmas expenses

<b>Eligible Miscellaneous Expenses</b>			
Petty cash	Lease buy-out	Special assessments	Sundry