

# RPIE - 2024

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## WORKSHEET FOR GAS STATION, CAR WASH AND OIL CHANGE FACILITIES

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**Real Property  
Income and Expense  
Worksheet and Instructions  
for Gas Station, Car Wash and  
Oil Change Facilities**



**This is NOT the RPIE form.  
This document is designed to as-  
sist you in completing the RPIE  
form for gas station, car wash  
and oil change facilities.**

RPIE-WORKSHEET

Revised 2.3.2025

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



## 2024 REAL PROPERTY INCOME AND EXPENSE WORKSHEET AND INSTRUCTIONS FOR GAS STATION, CAR WASH AND OIL CHANGE FACILITIES

FILING DEADLINE: JUNE 2, 2025

**This is NOT the Real Property Income and Expense (RPIE) form. You MUST file all RPIE forms electronically. This form is to be used for worksheet purposes only.**

### GENERAL INFORMATION

Owners of income-producing properties with an Actual Assessed Value of more than \$40,000 as stated on the 2025-2026 Tentative Assessment Roll are required to file Real Property Income and Expense statements ("RPIE") or a Claim of Exclusion annually with the Department of Finance (DOF). Finance uses this and/or information from similar properties to estimate the market value of property for tax purposes.

Even if your income-producing property has an Actual Assessed Value of less than \$40,000, you may still want to provide information about your property electronically to assist us in providing a more accurate estimate of the market value.

Please note that this worksheet and instructions are for gas station, car wash, and oil change facilities. These instructions do not apply to the following specialty properties types: hotels, adult care/nursing home facilities, theaters or concert halls. These property types are covered in their own instructions that you can download from [nyc.gov/rpie](http://nyc.gov/rpie).

#### RPIE EXCLUSIONS

##### How do you file a Claim of Exclusion?

To file a Claim of Exclusion, you must complete Section D of the RPIE-2024 form. Owners of real property who are not required to file income and expense information must submit a Claim of Exclusion each year.

**Please note:** If you own the property but have no knowledge of the income and expenses for the entire calendar or fiscal year, you must file a Claim of Exclusion.

##### Who does not have to file an RPIE or Claim of Exclusion? Owners with:

- Properties that have an Actual Assessed Value of \$40,000 or less
- Residential properties containing 10 or fewer dwelling units
- Tax Class 1 or Tax Class 2 properties with six or fewer dwelling units and no more than one commercial unit
- Special franchise properties

### IMPORTANT FILING INFORMATION

- **Online Filing Requirement:** All filers are legally required to file electronically unless the Department of Finance grants a waiver. Filers who wish to request a waiver from the electronic filing should call 311 for an application, or download the application from [nyc.gov/rpie](http://nyc.gov/rpie). The deadline for electronic waiver requests is **May 1, 2025**.
- **Deadline --** The submission deadline for all RPIE filings is **June 2, 2025**.

### CUSTOMER ASSISTANCE

Please call 311 or email the Department of Finance at [rpie@finance.nyc.gov](mailto:rpie@finance.nyc.gov)

**PART I: OWNER AND PROPERTY INFORMATION**

Please check your mailing address for accuracy. Owners are responsible for maintaining a current mailing address with Department of Finance at all times. You can see the mailing address on file by looking at your latest Notice of Property Value or Property Tax bill. Changes to your address can be made online at <http://nyc.gov/changemailingaddress> or by calling 311.

**SECTION A – OWNER/FILER INFORMATION**

- 1a.** Enter name(s) of up to two owners of the property.
- 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 Finance to inform you 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.

- 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 or Social Security Number.
- 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 and receive the confirmation email once the RPIE is submitted. Additional email addresses for the confirmation email can be entered on the Certification page.

**SECTION C – NOT APPLICABLE FOR GAS STATION, CAR WASH AND OIL CHANGE FACILITIES****SECTION D - RPIE EXCLUSIONS**

If you are identified as a required RPIE-2024 filer, you will need to complete an income and expense form or complete a claim of exclusion in Section D. If your property is income-producing and eligible to claim an RPIE exclusion, please identify one of the exclusions listed in the section below.

**Exclusions include:**

- a.** Properties with actual AV (Assessed Value) as shown on the Tentative Assessment Roll 2025-2026 of \$40,000 or less.
- b.** Properties that are both exclusively residential and have 10 or fewer apartments, including both vacant and occupied units.

- c.** Properties that have both of the following: six or fewer residential units and no more than one commercial unit. Your property must be in Tax Class 1 or Tax Class 2, and the unit count must include all units whether vacant or occupied. For example, if your property has five residential and two commercial units, you must file an RPIE because you have two commercial units.
- d.** Residential cooperative apartment buildings with no more than 2,500 square feet of commercial space (not including garage space). To claim this exclusion you must still complete the RPIE-2024 (Parts I and IV). An RPIE is required for unsold sponsor-owned units if 10% or more of the units remain unsold.
- e.** Individual residential units in a condominium building/development. For a residential condominium that has commercial space, professional space, and/or has 10% or more unsold sponsor-owned units, an RPIE must be filed for the commercial space, professional space or the unsold sponsor-owned units. An RPIE must also be filed for residential units that are rentals and not intended to be individually owned.
- f.** If the property is rented exclusively to a person or entity related to the owner:
- Business entities under common control.
  - Fiduciaries and the beneficiaries for whom they act.
  - Spouse, parents, children, siblings and parents in-law.
  - Owner-controlled business entities.
- g.** The entire property is owner-occupied. This exclusion does not apply to owners of department stores of 10,000 square feet or more, hotels or motels (whether occupied in part or in their entirety), parking garages or lots, power plants and other utility-property, adult care/nursing home facilities, gas stations, car washes, oil change facilities, self-storage, theatres or concert halls.
- h.** The property is owned by a not-for-profit organization, government entity or is otherwise fully exempt from property taxes and is not rented to any commercial, non-exempt tenants. If the property is rented to a commercial, non-exempt tenant, the filing requirement may be satisfied by the tenant or lessee filing an RPIE on behalf of the property.
- i.** The property is vacant or uninhabitable and has no existing leases. If there are any existing leases, the owner must file the RPIE.
- j.** “Vacant, non-income-producing land” applies to empty lots only.
- k.** The owner has not operated the property and does not know the income and expenses for the entire calendar or fiscal year of the reporting period.

If you claimed exclusion(s), but still want to file income and expense information with the Department of Finance, select “OK” at the pop-up message prompting you for a response on voluntary filing.

## PART II: INCOME AND EXPENSE STATEMENT FOR GAS STATION, CAR WASH AND OIL CHANGE FACILITIES ONLY

### SECTION E - VACANCY INFORMATION

1. Percentage of space that was vacant as of the taxable status date (January 5, 2025):
  - Select the checkbox and provide the percentage of vacant space as of January 5th, 2025 for one or more of the following uses:
    - Gas Station
    - Kiosk
    - Car Wash
    - Oil Change Facility
    - Convenience Store
    - Repair Shop

### SECTION F – NOT APPLICABLE FOR GAS STATION, CAR WASH AND OIL CHANGE FACILITIES

### SECTION G – THIS SECTION IS NO LONGER USED

### SECTION H - LEASE AND OCCUPANCY INFORMATION

- 1) Indicate if the tenant leases the entire property. ☐ Yes ☐ No
- 2) Indicate if the tenant pays utility expenses. ☐ Yes ☐ No
- 3) Indicate if the tenant pays maintenance and repair expenses. ☐ Yes ☐ No
- 4) Indicate if the tenant pays property tax for the space occupied. ☐ Yes ☐ No
- 5) Enter the amount of Annual Rent paid to the Property Owner. \_\_\_\_\_
- 6) Indicate if the net lessee or owner related party subleasing is any of the property.
  - a) If yes, list the number Square Footage. \_\_\_\_\_
  - b) If yes, list the Use of Space. \_\_\_\_\_
  - c) If yes, enter the Annual Rent. \_\_\_\_\_
- 7) Indicate if you are filing as ground lessor.
  - a) If yes, enter the Ground Lease Amount that you are receiving. \_\_\_\_\_  
 A ground lease is a lease in which the right of use and occupancy of land is granted.

### SECTION I - REPORTING PERIOD

**Please Note:** Data for 2024 is required for submission. Data for both 2023 and 2022 is not mandatory.

- 1-2. Indicate whether the RPIE filing is for a calendar, fiscal or partial year, and enter the start and end dates of the reporting period.
3. Provide the name of the gas station, car wash or oil change facility.

### SECTION J – NOT APPLICABLE FOR GAS STATION, CAR WASH AND OIL CHANGE FACILITIES

### SECTION K - INCOME

#### Gas Station / Car Wash / Oil Change Facility Real Estate Rental Income

1. Rent: Amount received from renting the gas station / car wash / oil change facility as a whole (does not include business income).

**Business Income**

1. Merchandise: Amount received from retail sales of items such as cigarettes.
2. Food and Beverage: Amount received from sales of food and beverage items.
3. Automotive Fuel: Amount received from sales of automotive fuel.
4. Other Sales (Car Wash, Repair Shop, Etc.): Amount received from ancillary or miscellaneous income sources such as car wash and repair shop fees.
5. **Total Business Income:** Calculated as the sum of lines 1 through 4 in the "Business Income" section.

**Other Income**

1. Signage/Billboard: Amount received from renting any signage or billboard space anywhere on the property.
2. Cell Towers: Amount received for placing a cell tower or antenna anywhere on the property.
3. Other (describe): Any income generated by the property that has not been previously specified. **Do not include interest on bank accounts or tenants' deposits.** You must itemize the sources of this income.

**Total Income:** Calculated as the sum of all income items listed above in the "Gas Station / Car Wash / Oil Change Facility Real Estate Rental Income," "Business Income" and "Other Income" sections.

**Cost of Goods Sold**

**Definition of "Cost of Goods Sold":** Cost of Goods Sold (COGS) represents the direct costs attributable to the production of the goods sold by a company. This includes the cost of the materials used to create the goods as well as the direct labor costs used to produce the goods.

1. Merchandise: COGS related to the sale of retail items such as cigarettes.
2. Food and Beverage: COGS related to the sale of food and beverage items.
3. Automotive Fuel: COGS related to the sale of automotive fuel.
4. Other Sales (car wash, repair shop, etc.): COGS related to ancillary or miscellaneous income sources such as car wash and repair shop fees.
5. Total Cost of Goods Sold: Calculated as the sum of lines 1 through 4 in the "Cost of Goods Sold" section.
6. Gross Profit: Calculated by subtracting Total Cost of Goods Sold from Total Business Income.

**SECTION L – BUSINESS EXPENSES**

1. Labor Costs: Annual amount of wages, payroll taxes, workers' compensation, health insurance, and other employee benefits.
2. Insurance: Annual charges for fire, liability, theft coverage and other insurance premiums paid to protect the real property. Pro-rate multi-year premiums to calculate an average annual expense.

3. Royalty Fees: Ongoing monthly or annual payments to the franchisor to cover administrative and marketing costs, usually based on a percentage of gross or net sales.
4. Franchise Fees: An up-front charge that the operator pays to use the licensed concept.
5. Credit Card Fees: All merchant fees charged by credit card companies for the acceptance of credit cards as a form of payment.
6. Supplies: All purchases of items not for resale that are used in the management and operation of the business. Cleaning products and office supplies fall into the supply category.
7. Advertising: All costs associated with advertising the business, including billboards, radio spots, print, internet and social media.
8. Maintenance and Repairs: 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.**
9. Energy: Costs of electricity, fuel oil, gas or steam, water and sewer.
10. Management and Administration: Salaries/wages/payroll taxes and employee benefits, legal and accounting fees, office supplies, etc.
11. Motor Fuel Drive-offs: Cost incurred when motorists fill up then leave without paying for the fuel.
12. Cash Short: Cost incurred when less money came into the cash register than should have been received.
13. Other (describe): The Other field should be reserved for expenses that can not be otherwise categorized, such as petty cash and sundry. Filers will be prevented from entering expense items that are ineligible. **Please review the charts on pages 9 through 12 for a list of frequently miscategorized expenses and corresponding expense categories.**
14. Total Business Expenses: Calculated as the sum of lines 1 through 13 in "Section L – Business Expenses".

### Calculation of Adjusted EBIDTA

**Definition of EBIDTA:** EBIDTA stands for Earnings Before Interest, Taxes, Depreciation and Amortization.

1. Gross Profit: Calculated by subtracting Total Cost of Goods Sold from Total Business Income.
2. Less Total Business Expenses: Calculated as the sum of lines 1 through 13 in "Section L – Business Expenses."
3. Adjusted EBIDTA: Calculated by subtracting Total Business Expenses from Gross Profit.

### SECTION L2- RECAPITULATION, FURNITURE, FIXTURES AND EQUIPMENT

**Furniture, Fixtures and Equipment (FF & E):** Movable furniture, fixtures or other equipment that have no permanent connection to the structure of the building or utilities.

## PART IV – RPIE CERTIFICATION

To successfully submit your RPIE filing you must certify the information by clicking "Sign and Submit." If you do not complete this step you will not be in compliance with the RPIE filing requirement.



## MISCELLANEOUS EXPENSE CATEGORIES CHART

Types of Expenses	Correct Category	Types of Expenses	Correct Category
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 owners 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>		

<b>Types of Expenses</b>	<b>Correct Category</b>
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	<b>Management and Administration</b>
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	<b>Wages and Payroll</b>
Frontage Sewer charges or taxes Water charges or taxes	<b>Water and Sewer</b>

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

**Reserve for Replacement Items**

1. Air conditioning equipment and systems (roof-top)
2. Air conditioning units in existing sleeves replacement
3. Bathroom and kitchen exhaust fans
4. Bathroom cabinet/countertop/flooring replacement
5. Bathroom plumbing fixtures/controls/fittings replacement
6. Cooling plants (including cooling towers, piping and ductwork)
7. Decking replacement
8. Elevator upgrade/replacement
9. Emergency generators replacement/installation
10. Exterior door/storm door replacement/installation
11. Exterior painting/caulking/weatherproofing
12. Exterior siding replacement/installation
13. Gutter system replacement/installation
14. Hard-wired smoke detector system/carbon monoxide detector system
15. Heat/fire/smoke suppression systems
16. Heating equipment/controls replacement/installation
17. Heating plant components (boilers/furnaces, piping/ductwork and chimneys/flues) replacement/installation
18. Hot water heaters/controls replacement/installation
19. Kitchen appliance replacement
20. Kitchen cabinet/countertop/flooring replacement
21. Kitchen plumbing components/controls/fittings replacement
22. Laundry appliance replacement
23. Masonry re-pointing, minor brick replacement
24. Parking structure modification
25. Pool/tennis court/fitness center/playground replacement
26. Roof surface replacement/installation
27. Security systems replacement
28. Site grading and retaining wall replacement/installation
29. Site paving replacement/installation, including parking areas and sidewalks



# RPIE-2024 CONFIDENTIAL

## REAL PROPERTY INCOME AND EXPENSE FORM

### Gas Station, Car Wash and Oil Change Facilities

FILING DEADLINE: JUNE 2, 2025

**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 found. Mailing addresses can be updated online or by calling 311.

Address of Property: \_\_\_\_\_

Borough: \_\_\_\_\_ Block: \_\_\_\_\_ Lot: \_\_\_\_\_

#### SECTION A - OWNER/FILER INFORMATION

- 1a. Owner's Name: \_\_\_\_\_
- b. Owner's Employer Identification Number: \_\_\_\_\_ **OR** c. Owner's Social Security Number: \_\_\_\_\_
- d. Additional Owner's Name: \_\_\_\_\_
- e. Additional Owner's Employer Identification Number: \_\_\_\_\_ **OR** f. Additional Owner's Social Security Number: \_\_\_\_\_
- 2a. Name of Entity Filing (if different from the owner): \_\_\_\_\_
- b. Filer's Employer Identification Number: \_\_\_\_\_ **OR** c. Filer's Social Security Number: \_\_\_\_\_
- d. Entity's Relationship to the Property: ☐ Owner ☐ Lessee ☐ Owner Representative ☐ Lessee Representative

#### SECTION B - CONTACT INFORMATION

1. Contact Name: \_\_\_\_\_ 2. Firm Name: \_\_\_\_\_
3. Address: \_\_\_\_\_  
NUMBER AND STREET
- City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_
4. Telephone #: \_\_\_\_\_ 5. E-mail Address: \_\_\_\_\_

#### SECTION D - RPIE EXCLUSIONS

To be completed **ONLY** if you are not required to File an RPIE for Tax Year 2024.

I am not required to file a 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 and **no more than one** commercial unit, and is in **Tax Class 1** or **Tax Class 2**.
- d. ☐ is a **residential cooperative** apartment building with less than 2,500 square feet of commercial space (not including garage space).
- e. ☐ is an **individual 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; selfstorage warehouse; gas station; 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.

**SECTION E - VACANCY INFORMATION**

1 Percentage of Space that was vacant as of the taxable status date (January 5, 2025):

- ☐ Gas Station \_\_\_\_\_%      ☐ Oil Change Facility \_\_\_\_\_%      ☐ \_\_\_\_\_%
- ☐ Kiosk \_\_\_\_\_%      ☐ Convenience Store \_\_\_\_\_%
- ☐ Car Wash \_\_\_\_\_%      ☐ Repair Shop \_\_\_\_\_%

**SECTION H - LEASE AND OCCUPANCY INFORMATION**

1. Does the tenant lease the entire property? ☐ Yes ☐ No
2. Does the tenant pay utility expenses? ☐ Yes ☐ No
3. Does the tenant pay maintenance and repair expenses? ☐ Yes ☐ No
4. Does the tenant pay property tax for the space occupied? ☐ Yes ☐ No
5. What is the Annual Rent paid to the Property Owner? \_\_\_\_\_
6. Is the net lessee or owner related party subleasing any of the property? \_\_\_\_\_

if YES, then please provide responses to questions 6a-c.

- a) What is the Square Footage? \_\_\_\_\_
- b) What is the Use of Space? \_\_\_\_\_
- c) What is the Annual Rent? \_\_\_\_\_
7. Are you filing as ground lessor? \_\_\_\_\_
- if YES, then please respond to question 7a
- a) What is the Ground Lease Amount that you are receiving? \_\_\_\_\_

**SECTION I - REPORTING PERIOD**

1. The **2024** income and expense statement is for a:      The **2023** income and expense statement is for a:      The **2022** income and expense statement is for a:
- ☐ Calendar Year   ☐ Fiscal Year   ☐ Partial Year      ☐ Calendar Year   ☐ Fiscal Year   ☐ Partial Year      ☐ Calendar Year   ☐ Fiscal Year   ☐ Partial Year
2. Indicate the period covered in this statement:      Indicate the period covered in this statement:      Indicate the period covered in this statement:
- Month   Year   Month   Year      Month   Year   Month   Year      Month   Year   Month   Year
- From \_\_\_\_\_ / 2024   To \_\_\_\_\_ / 2024      From \_\_\_\_\_ / 2023   To \_\_\_\_\_ / 2023      From \_\_\_\_\_ / 2022   To \_\_\_\_\_ / 2022
3. Name of the Facility: \_\_\_\_\_

**SECTION K - INCOME** Do not list any negative figures.

	2024	2023	2022
Income (\$ per year)	Income (\$ per year) (Round to nearest \$)	Income (\$ per year) (Round to nearest \$)	(Round to nearest \$)
<b>Gas Station / Car Wash / Oil Change Facility Real Estate Rental Income</b>			
1. Rent			
<b>Business Income</b>			
1. Merchandise			
2. Food and Beverage			
3. Automotive Fuel			
4. Other Sales (Car Wash, Repair Shop, Etc.)			
5. <b>Total Business Income</b>			

SECTION K - INCOME (CON'T). Do not list any negative figures.			
	2024	2023	2022
	Income (\$ per year) (Round to nearest \$)	Income (\$ per year) (Round to nearest \$)	Income (\$ per year) (Round to nearest \$)
Other Income			
1. Signage / Billboard			
2. Cell Towers			
3. Other (describe):			
a.			
b.			
c.			
4. Total Other Income			
Cost of Goods Sold			
1. Merchandise			
2. Food and Beverage			
3. Automotive Fuel			
4. Other Sales (Car Wash, Repair Shop, Etc.)			
5. Total Cost of Goods Sold			
6. Gross Profit of CGS (Total Business Income less Total Cost of Goods Sold)			
SECTION L - EXPENSES. Do not list any negative figures.			
	2024	2023	2022
Expenses (\$ per year)	Expenses (\$ per year) (Round to nearest \$)	Expenses (\$ per year) (Round to nearest \$)	(Round to nearest \$)
1. Labor Costs			
2. Insurance			
3. Royalty Fees			
4. Franchise Fees			
5. Credit Card Fees			
6. Supplies			
7. Advertising			
8. Property Maintenance and Repairs			
9. Energy			
10. Management and Administration			
11. Motor Fuel Driveoffs			
12. Cash Short			
13. Other (describe):			
a.			
b.			
c.			
14. Total Business Expenses			



SECTION L - EXPENSES (CON'T). Do not list any negative figures.

	2024	2023	2022
	Expenses (\$ per year) (Round to nearest \$)	Expenses (\$ per year) (Round to nearest \$)	Expenses (\$ per year) (Round to nearest \$)
Calculation of Adjusted EBIDTA			
1. Gross Profit of CGS + Rent + Total Other Income			
2. Less Business Expenses (#14 above)			
3. Adjusted EBIDTA			

SECTION L2 - RECAPITULATION, FURNITURE, FIXTURES AND EQUIPMENT. Do not list any negative figures.

	2024	2023	2022
	Expenses (\$ per year) (Round to nearest \$)	Expenses (\$ per year) (Round to nearest \$)	Expenses (\$ per year) (Round to nearest \$)
Furniture, Fixtures and Equipment (FF & E) Used in Gas Station / Car Wash / Oil Change Facility			
1. Is there a reserve for FF & E? <input type="checkbox"/> YES <input type="checkbox"/> NO			
2. Contribution to reserve in reporting year			
3. Cost of FF & E items purchased in reporting year			
4. Book cost of all FF & E at year end			
5. Depreciation of FF & E for reporting year			
6. Book cost less accumulated depreciation			