



# 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 at [www.nyc.gov/rpie](http://www.nyc.gov/rpie).

**Step 2:** Select the “Filing instructions: regular RPIE & rent roll” tab and click the link to file your RPIE.

Who is required to file? ▼

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Filing instructions: regular RPIE & rent roll ▲

1. To begin, proceed to [File or Amend Your RPIE on SmartFile](#).   
Refer to the [RPIE Statement Online Filing User Guide](#) for a step-by-step guide to the process.
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](#) 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](#).

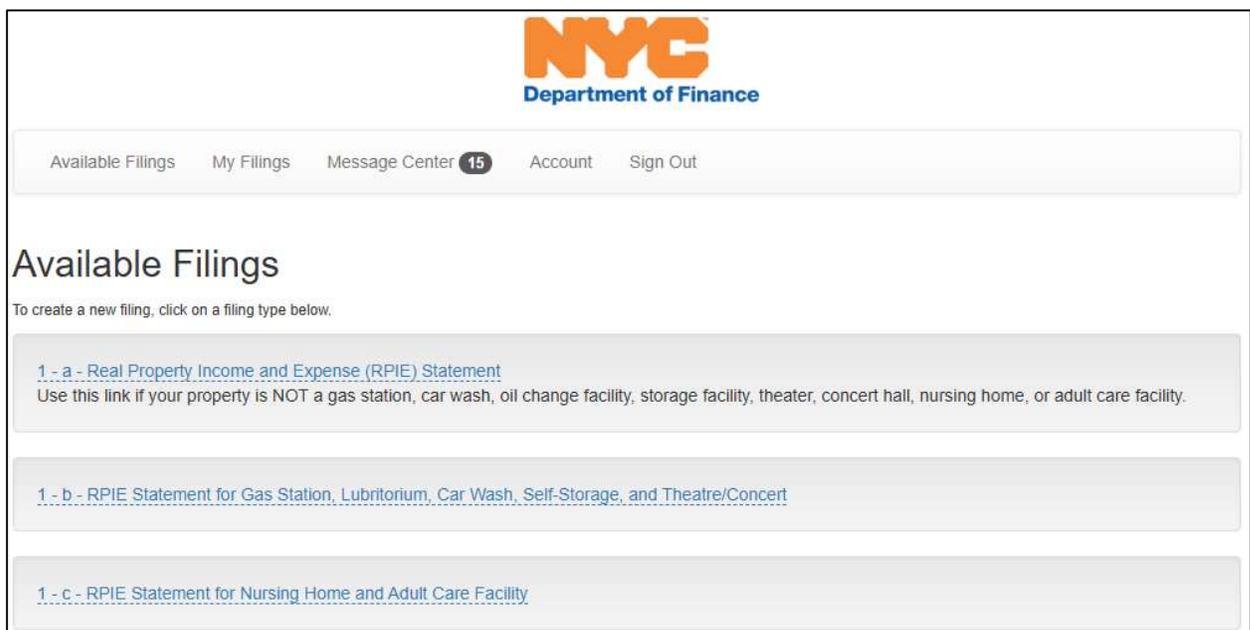
**Step 3:** Log in with your NYC.ID account. If you do not have one, select Create Account and follow the instructions.

The image shows a login interface with the following elements:

- Section: Login**
  - Sub-section: Log in using your NYC account
    - Label: Email Address or Username \*
    - Message: ⚠ This field is required.
    - Input field: [Empty text box]
  - Sub-section: Password \*
  - Message: ⚠ This field is required.
  - Input field: [Empty password box]
  - Button: Login
- Section: Log in using one of these options**
  - NYC Employees
  - Microsoft
  - Google
  - LinkedIn
  - Yahoo
- Footer:**
  - Forgot Password
  - Create Account** (highlighted with a red border)
  - Report an Issue

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

- [1 - a - 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 care facility.
- [1 - b - RPIE](#): Use this filing if the property is a gas station, lubritorium, car wash, self-storage, theatre, or concert venue.
- [1 - c - RPIE](#): Use this filing if the property is a nursing home or adult care facility.



The screenshot shows the NYC Department of Finance website interface. At the top, the NYC Department of Finance logo is displayed. Below the logo is a navigation bar with links for 'Available Filings', 'My Filings', 'Message Center' (with a notification badge of 15), 'Account', and 'Sign Out'. The main heading is 'Available Filings', followed by the instruction 'To create a new filing, click on a filing type below.' Three filing options are listed in separate boxes:

- [1 - a - Real Property Income and Expense \(RPIE\) Statement](#)  
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.
- [1 - b - RPIE Statement for Gas Station, Lubritorium, Car Wash, Self-Storage, and Theatre/Concert](#)
- [1 - c - 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.

NYC  
Department of Finance

My Filings Available Filings Message Center 43 Account Sign Out

### Search for Property (2024)

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: 3.Brooklyn  
Block:   
Lot:

Tax Class 1 properties are not included in the search results as they are not required to submit RPIE-2024.  
If a filing was started previously, go to the "My Filings" tab above continue the filing.

Search

### Search Results

Reqd Filer = Required Filer  
SF Elig = Short Form Eligible  
Spec Filing Reqd = Specialty Filing Required  
RR Reqd = Rent Roll Required  
For further information, download the [RPIE Worksheet and Instructions](#).

BBL	Owner Name	Property Address	Reqd Filer	SF Elig	Spec Filing Reqd	RR Reqd
<a href="#">Start Filing</a>			Y	N		N

1 - 1 of 1 items

If the following message appears, click Yes to import your information from the prior year. If you click No, you will start a brand-new filing.

Please wait while we process your request.

### Start Filing

It looks like you have already submitted a filing for this selection. Would you like to start a new filing using the previous filing's data?  
For reference, the last filing for this selection was published on Thursday, January 30, 2025 and has a Filing ID of [redacted].

Yes No



**Step 7:** Complete the Filer Information and Property Identification tabs. Owners can file consolidated lots on the Property Identification Details 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 you are filing for consolidated lots, select Yes . The apportionment section will appear. Choose Unit, Percentage, or Square feet for your apportionment method.

Apportionment Method:     Display   Rows

**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.

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:	
<input type="checkbox"/> a.	has an <b>actual assessed value</b> of \$40,000 or less.
<input type="checkbox"/> b.	is <b>exclusively residential</b> with 10 or fewer apartments.
<input type="checkbox"/> c.	is <b>primarily residential</b> with 6 or fewer apartments, no more than one commercial unit, and is in <b>Tax Class 1, Tax Class 2A or Tax Class 2B</b>
<input type="checkbox"/> d.	is a <b>residential cooperative</b> apartment building with less than 2,500 square feet of commercial space (not including garage space).
<input type="checkbox"/> e.	is a <b>residential unit</b> that was <b>sold</b> and is <b>not owned by the sponsor</b> .
<input type="checkbox"/> f.	is rented exclusively to a <b>related person or entity</b> .
<input type="checkbox"/> g.	is <b>occupied exclusively by the owner</b> 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.
<input type="checkbox"/> h.	is owned and used exclusively by a <b>fully exempt not-for-profit organization or government entity</b> and generates no rental income.
<input type="checkbox"/> i.	is <b>vacant or uninhabitable</b> and non-income-producing for the entire year.
<input type="checkbox"/> j.	is <b>vacant, non-income-producing</b> land.
<input type="checkbox"/> k.	The <b>owner</b> has not operated the property and is without knowledge of the income and expenses for the <b>entire calendar or fiscal year</b> of the reporting period.
<input type="checkbox"/> l.	<b>NONE</b> of the above exclusions are applicable.

**Step 9:** 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 Next to proceed.

**Step 10:** Complete the tabs below:

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

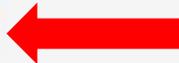
\*If you are submitting a regular RPIE statement, rather than a short-form statement, the completion of these tabs is mandatory. If you are submitting a short-form statement, these tabs are optional.

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

The rent roll addendum is a supplement to the RPIE 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 ▷ ▶

No items to display

*Download the column definitions [here](#).*

**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 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

Download the column definitions [here](#).

**Step 13:** Read the certification statement and click Submit to file your report. If your application is incomplete or contains any errors, you will be prompted to correct them. If you have any comments regarding the filing, please provide them in the comment box. Check your email for a confirmation message after submitting your RPIE statement.

**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 06/02/2025. 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 06/02/2025.

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 3-█-1001 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**