

Storefront Registration Instructions for Tax Classes 2 and 4

The following worksheet is organized by **TABS** that correspond to the tabs you will see in the online filing.

Report all storefront units on your property and all occupancies for each storefront during the reporting period from January 1 through December 31 of the prior calendar year. For example, when you file a Storefront Registry statement by June 1, 2024, the reporting period is January 1, 2023, through December 31, 2023.

As a reminder, this worksheet should be used to gather the information you will need to complete your registration statement electronically. It cannot be used to file your Storefront Registration statement by mail or email.

ENTERING STOREFRONTS

For each storefront reported, the following information is required:

- **Storefront Address:** Enter the street number and name if the storefront's mailing address is different from the property's address. If you leave this blank, we will use the property address.
- **Storefront Description:** Choose the entrance type that describes how the public accesses the storefront.
- **Floor Size (Square Feet):** Enter the floor size in square feet using whole numbers. This includes any pro-rata share of common areas, if applicable.

ENTERING OCCUPANTS

You are required to report all occupancies and vacancies that occur in a storefront during the reporting period. For each occupancy reported, enter the following information:

- **Occupancy Type:** Owner, Tenant, or Vacant
- **Occupancy Start and End Date :**
 1. **For owner,** enter the first day that the owner occupied the space. The end date is the last day the owner occupied the space, but must be no later than the last day in the reporting period (for example, 12/31/23).
 2. **For tenant,** enter the start and end dates shown in the current or most recent lease.
 3. **For vacant,** enter the first day that the space became vacant. Enter the last day the unit was vacant, which must be no later than the last day in the reporting period.
- **Occupancy's Average Monthly Rent Per Sq Ft:**
 1. **For an owner-occupied or vacant property,** enter the average monthly rent per square foot under the most recent lease for this unit, from \$0 up to a maximum \$10,000. The average monthly rent per square foot under the most recent lease for this unit is calculated using the most recent available tenant lease. Follow the steps below to calculate the average monthly rent per square foot under the most recent lease. If this unit has never had a paying tenant, enter \$0.
 2. **For a tenant,** enter the average monthly rent per square foot under the current lease for this unit, from \$0 up to a maximum \$10,000. The average monthly rent per square foot is calculated using the most recent available tenant lease for the reporting period.

To **calculate the average monthly** rent per square foot, follow these steps:

- a. Calculate the **average monthly rent** by dividing the total amount that was charged for the premises during the reporting period (such as 1/1/2021 through 12/31/2021) by the number of months that the premises were leased in the reporting period. For example, if the tenant occupied the unit for the entire 12 months of 2021 and was charged \$60,000 under the lease agreement, the average monthly rent amount would be \$5,000. Note that rent is the value the tenant was expected to pay under the lease for the reporting period and not the amount they actually paid.
- b. Calculate the **rentable square footage** as the total area expressed in square feet for the unit that the tenant occupies to conduct their daily business, plus the tenant's pro-rata share of any common areas as defined in the terms of the lease agreement.

- c. Calculate the **average monthly rent per rentable square foot** as the result of Average Monthly Rent divided by rentable Square Footage, rounded to whole dollars. Enter this number. Calculate the Average Monthly Rent per Square Foot received for this occupancy and during this period; see below for further guidance. If owner-occupied or vacant, enter the amount received during the most recent previous lease for this unit
- **Lease Concessions**, for tenant-occupied spaces: Select all that apply.
- Enter **Construction** or **Alteration Projects** - if the space was vacant and under construction or alteration. You may enter up to ten Department of Buildings (DOB) job numbers, with a Project Start Date and the actual or expected Project End Date. Please note that DOB project numbers are not the same as permit numbers.

PARCEL INFORMATION

Verify that the information on this page is correct. You may not edit this information on the page. If you need to make changes, follow the instructions on the page.

FILER INFORMATION

OWNER/FILER INFORMATION		
OWNER'S NAME: [THIS IS SYSTEM GENERATED AND CANNOT BE EDITED]		
A. SELECT ONE <input type="checkbox"/> EIN <input type="checkbox"/> ITIN <input type="checkbox"/> SSN	B. ENTER EIN # <div style="border: 1px solid black; display: flex; align-items: center; width: 100%;"> - </div>	
C. FILER NAME	D. FILER RELATIONSHIP <input type="checkbox"/> Owner <input type="checkbox"/> Owner Representative	
Contact Information		
<input type="checkbox"/> Check here if the filer of the application is also the contact.		
CONTACT NAME		
ADDRESS (NUMBER AND STREET)		
CITY	STATE	ZIP
CELL PHONE NO.	EMAIL ADDRESS	

Do any of the following conditions apply to your property?

- Property does not have ground-floor or second-floor commercial spaces that are or can be used for retail sales to the public.
 - Property is exclusively residential and has no commercial space.
 - Property is vacant land or is uninhabitable.
 - The owner has not operated the property at any time during the reporting period.
- Yes No

If you chose "yes" and any of the conditions apply, no more information is needed for this property. You can sign and date Section III and submit the form.

If you chose "no" and none of these conditions apply, you must complete the filing in its entirety.

UNIT INFORMATION

Copy this section as needed if you are reporting on more than two storefronts

STOREFRONT #1	
Storefront Address (enter if different than the property address)	
STREET NUMBER:	STREET NAME:
Storefront Details	
STOREFRONT DESCRIPTION (Select One)	
<input type="checkbox"/> Ground-Floor Street <input type="checkbox"/> Ground-Floor Interior <input type="checkbox"/> Second-Floor Street <input type="checkbox"/> Second-Floor Interior	
FLOOR SIZE IN SQUARE FEET (ENTER WHOLE NUMBERS FROM 10 TO 99999999):	

STOREFRONT #2	
Storefront Address (enter if different than the property address)	
STREET NUMBER:	STREET NAME:
Storefront Details	
STOREFRONT DESCRIPTION (Select One)	
<input type="checkbox"/> Ground-Floor Street <input type="checkbox"/> Ground-Floor Interior <input type="checkbox"/> Second-Floor Street <input type="checkbox"/> Second-Floor Interior	
FLOOR SIZE IN SQUARE FEET (ENTER WHOLE NUMBERS FROM 10 TO 99999999):	

OCCUPANY INFORMATION

Copy the following section as needed if you are reporting more than one storefront or more than one occupancy in this storefront.

STOREFRONT OCCUPANCY	STOREFRONT #	OCCUPANCY #
OCCUPANT TYPE <input type="checkbox"/> Owner <input type="checkbox"/> Tenant <input type="checkbox"/> Vacant	LEASE/OCCUPANT/VACANCY START DATE	LEASE/OCCUPANT/VACANCY END DATE
1-NOTE: END DATE FOR OWNER OR VACANCY CANNOT BE LATER THAN DECEMBER 31 OF THE REPORTING YEAR.		
PRIMARY BUSINESS ACTIVITY FOR THIS PERIOD (OR UNDER LAST LEASE, IF VACANT)		
<input type="checkbox"/> ACCOUNTING SERVICES - 541200 <input type="checkbox"/> MANUFACTURING - 300000 <input type="checkbox"/> BROADCASTING/TELECOMM - 515000 <input type="checkbox"/> MOVIES/VIDEO/SOUND - 512000 <input type="checkbox"/> EDUCATIONAL SERVICES - 610000 <input type="checkbox"/> PUBLISHING - 511000 <input type="checkbox"/> FINANCE & INSURANCE - 520000 <input type="checkbox"/> REAL ESTATE - 30000 <input type="checkbox"/> FOOD SERVICES - 722000 <input type="checkbox"/> RETAIL - 440000 <input type="checkbox"/> HEALTH CARE or SOCIAL ASSISTANCE - 620000 <input type="checkbox"/> WHOLESALE - 400000 <input type="checkbox"/> INFORMATION SERVICES - 510000 <input type="checkbox"/> MISC. OTHER SERVICE - 720000 _____ <input type="checkbox"/> LEGAL SERVICES - 541100 <input type="checkbox"/> OTHER - 777777 _____		
BUSINESS NAME (IF TENANT OR OWNER)		

