

Instructions. Form TC159 (*Affidavit in Support of Application*) is required for all submissions of information that supplement or correct your original application or supplemental application (Form TC150). You must sign TC159 before a notary public. See Form TC600 for further instructions. Inconsistencies with prior-year or current-year submissions must be explained.

Submit one original TC159. See TC600 for copy requirements. All documents must be legible and printed on plain white paper. Do not attach original documents to TC159; attached documents will not be returned. Timely send documents attached to TC159 by mail, express or hand delivery to the address on the reverse side. Do not attempt to deliver your submission directly to the person who conducted your hearing. You may email a copy of the TC159 with attachments to the Tax Commission President but must mail or hand deliver an original as well.

Incomplete TC159 will not be considered. Do not leave items at the top of the form blank. If the form is completed before a hearing, and you do not know who will conduct it, state "unknown" as to the name of the Hearing Officer. Individuals and representatives who do not have a Tax Commission "group" number, write "none" or "0" as to group number.

Purpose. State the reason for this submission in the "Statement of Affiant". For example: "Purpose: Correct an answer in TC101 Part 8"; or "Submit supplemental information (rent roll) at hearing".

Voluntary submissions. If you have factual statements, documents or analysis that you believe are relevant, but were unable to incorporate them in your original application form, you may submit the information at the hearing, attached to Form TC159; do not submit the TC159 before the hearing. If you originally requested a personal hearing, but later withdraw the request, you may submit more information with TC159 at the same time as the withdrawal request.

Factual submissions. Persons with personal knowledge of the facts may give sworn oral testimony at hearings. All other factual submissions must be in affidavit form whether before, at or after the hearing. Attach documents to Form TC159. A person having personal knowledge must attest to the accuracy of the statements and documents under oath before a notary public. If the parties to a lease, contract or other transaction are related individuals or businesses, or have modified the written terms, these facts must be disclosed in the affidavit accompanying the documents.

The following documents are frequently submitted in support of applications:

Information from Finance. Copies of documents or representations of oral statements of facts or policy of the Department of Finance must identify the date, person, source and attendant circumstances surrounding the receipt of such document or statement.

Residential rent rolls. For all apartments (including vacant and owner-occupied units) indicate the apartment number, tenant's name, whether it is rent-controlled, rent-stabilized or unregulated, lease expiration date, monthly rent, all additional income received by the landlord with respect to the apartment (such as parking, electricity, fuel adjustments, SCRIE, Section 8), and the total of the rent and other income. You must total the rent and income amounts for the building. If there are stores, offices or other commercial rents, these must be itemized, separately subtotaled, and added to the residential total to state a grand total for the building.

Copies of lease. Submit all pages. Include all lease amendments, extensions, or modifications. If a lease extension is being submitted, the underlying lease must be included.

Commercial lease summary. Include all rentable space, including owner-occupied and vacant space. For each space indicate floor number, gross building area in square feet, tenant's name, lease start and end dates, use (office, retail, garage, etc.), annual base rent, all other rent and charges, the total annual rent and other charges. Total the floor area, base rent and total rent/charges columns.

Construction costs. Include all costs from the commencement of construction through January 5 of this year. Include the costs of all work done, whether or not billed or paid. If there is a construction loan, attach the architect's certification closest in date to January 5. If none exists, provide an itemized list of costs by trade. Also itemize soft costs such as construction loan interest, professional fees and insurance.

Disclosure of transfer of property. If there has been a sale of the property, transfer of the applicant's interest in the property, or execution of a contract to sell within the past two years, the applicant must disclose the transaction in the application when filed. If Form TC200 or TC230 was not completed and attached to the application, or the transactions occurred after the application was filed, disclose the facts in TC200 or TC230 and attach to TC159. Submit TC159 at the hearing. If the transfer or execution of a contract of sale occurs after the hearing and before an offer of relief is accepted, see TC200 instructions for information regarding the required filings. However, if the transferor's time to file a petition expired before the transfer and a petition was not filed, the transferee cannot be substituted and a re-offer cannot be requested.

To report and describe a sale, attach Form TC230 *Sale Statement* to this form. Attach a copy of the closing statement. If a contract of sale has been executed, and the sale has not closed, attach a copy of the executed contract. A closing statement attached to Form TC159, without Form TC230, is inadequate to report a sale. For transfers between related parties, use Form TC200 instead of Form TC230.

Correction of errors in application. If there are errors in the application or documents attached in support, you must correct the facts in TC159 and submit it at the hearing. Only the person who signed the application (or had authority to sign, such as another corporate officer) can change the application. State the correct information and explain the reason for the change.

Omitted answer or form. To cure an incomplete application at your hearing, attach the omitted form to Form TC159 or state the omitted answers on Form TC159 for submission at the hearing.

Contract vendees. An applicant who is a contract vendee must either attach the entire contract to the application or attach it to TC159 for submission at the hearing. See TC200 Instructions.

Documents requested by the Tax Commission. Bring requested documents to your hearing unless we requested you to mail them. If documents were requested in connection with last year's application, but were not supplied then, attach them to the original application or bring them to the hearing even though no request is specifically made this year. Attach the documents to TC159.

Submit documents after a hearing only upon request. Do not send us documents after your hearing unless the Hearing Officer directs you to do so. Follow-up conversations regarding your property and your application are not permitted after hearings.