



Real Property Income & Expense (RPIE)

Frequently Asked Questions (FAQ)

1. When is the 2008 RPIE due?

The deadline to file Real Property Income and Expense form is September 1, 2009.

2. Does the property's owner have to do the RPIE filing? Is anyone else authorized to complete and submit the RPIE forms?

Generally, the owner files the RPIE form. However, Finance will accept an RPIE filed by another person who is responsible for the taxes or who operates the property, including a former owner or a person who leases the property.

- If there is more than one owner, only one need file, providing that the information supplied covers the entire property for which tax is assessed.
- A person who operates only a portion of a property may not file the RPIE, except in the case of a commercial tenant in a tax-exempt property that is owned by a government agency or a nonprofit corporation.
- If the filer is a lessee, the relationship should be indicated on the form.
- If a corporation, partnership, or limited liability company owns the property, an authorized corporate officer, general partner, or LLC manager or member may file the RPIE Form.
- A managing agent, employee, attorney, or other agency may file the RPIE on the owner's behalf, but the filer must disclose the name of the owner, and must have knowledge of the facts.

3. If I do not file an RPIE, can the Tax Commission deny my assessment appeal?

The law provides that the New York City Tax Commission will deny a hearing on an Application for Correction of the Tentative Assessed Valuation for any property for which an income and expense schedule was required but not filed by the deadline.

4. Can I file a consolidated form for the properties I own?

Even though properties may be operated together, Finance is required to provide a separate value for each property. Separate RPIE filings offer owners the opportunity to provide accurate information concerning the operations of *each* property. For this reason, most owners are required to file a separate RPIE form for each property. However, consolidated filing is allowed for condominiums.

5. It is mandatory to file the RPIE electronically, but I am unable to meet that requirement. How can I file my RPIE?

You may request a waiver that if granted will authorize you to file a paper version of the RPIE. The deadline to request a waiver is August 3rd. If you do not have access to a computer, we will be happy to send you the form by mail or fax.

6. The RPIE shows that I have to electronically sign the document before I submit it. How do I do that?

Clicking "Sign and Submit" button is your electronic signature. No other signature is required.

7. I thought the last step was to print, sign and mail the RPIE certification form. Has that changed?

Yes. All you need to do now is click on the Sign and Submit button. However, please print a copy of the form for your records.

8. Although I have not completed my RPIE form, I am getting a message saying that my RPIE has already been certified. What do I do?

Please call 311 or Finance Customer Assistance at (212) 504-4080 and we will fix the problem. You may also send an email to rpie@finance.nyc.gov. In your email please include: your name, contact information (telephone number or e-mail address), borough block and lot, and indicate that your password is not being accepted.

9. I want to make changes to my RPIE form but it has already been certified. What do I do?

If you have already certified your RPIE form and need to correct or amend information, please use the original password to amend your filing.

10. I am having trouble with, or I have forgotten, my password/email address. What should I do?

Please click the Forgot my Password link on the website and submit the required information. Finance will email your password within 30 minutes. If you do not receive an email in your inbox, please check to see if our message has been re-directed to your junk or bulk items folder. If you are still having trouble we will be happy to fix the problem. Please call 311 or Finance Customer Assistance at (212) 504-4080. You may also send an email to rpie@finance.nyc.gov. In your email please include: your name, contact information (telephone number or e-mail address), borough block and lot, and indicate that you do not remember your password and have not received an email from Finance.

11. Can I file a 2007 RPIE?

Even though the deadline has passed, if you wish to file click on link below.

[File the 2007 RPIE](#)