

YEAR 2026/27	BOROUGH	BLOCK	LOT	GROUP #	REVIEWED BY
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TAX COMMISSION OF THE CITY OF NEW YORK
1 Centre Street, Room 2400, New York, NY 10007

**INCOME AND EXPENSE SCHEDULE FOR
DEPARTMENT STORES, THEATERS, AND PARKING SITES**

TC214
2026/27

INSTRUCTIONS FOR FORM TC214: Use this form if you are reporting income derived from operation of a department store, public parking garage or lot, or theater. Submission of this form is required for public parking lots and garages, theaters, and retail department stores with more than 10,000 gross square feet of retail floor area. Attach the completed schedule to an *Application for Correction*. Report sales and rental income for the past three calendar or fiscal years. Reporting of expenses other than rent is optional. If there are leased departments or concessions, report the rent received on this form. If there is other rental income, also attach Form TC201.

ALL INCOME FROM THE PROPERTY, WHATEVER ITS SOURCE, MUST BE REPORTED.

1. PROPERTY IDENTIFICATION

BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	REP. TC GROUP NUMBER	ASSESSMENT YEAR 2026/27
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◆ Does this schedule cover more than one tax lot? _____. If yes, state total number of lots _____, and list block and lot numbers:

Block _____ Lots _____ Block _____ Lots _____

Block _____ Lots _____ Block _____ Lots _____

Check if applicable: Additional lots are listed on page _____ All lots are contiguous. All lots are operated as a single business.

◆ Does this schedule report use, occupancy and income for the entire tax lot (or lots)? _____

Describe the entire tax lot (or lots) and indicate which part is covered by this form. List all stores, theaters and parking businesses.

NAME OF STORE, THEATER OR PARKING BUSINESS AND FLOOR NUMBER	CHECK APPLICABLE CHOICES <input type="checkbox"/> See <i>instructions</i>		
	SALES REPORTED ON TC214	RENT REPORTED ON TC214	RENT REPORTED ON TC201
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other uses (apartments, offices, etc.)			<input type="checkbox"/>
	TOTAL FOR TAX LOT(S)		
Gross floor area	sq.ft.	sq.ft.	sq.ft.
No. of parking spaces	cars	cars	cars

◆ Is the property part of a shopping center that has multiple tax lots? _____. Does this schedule cover all lots? _____. If no, provide the following information:

Other lots _____ Major stores _____

2. BUSINESS OPERATION - Describe the business for which sales are reported.

Type of business: _____

Rates for public parking garages and lots: _____

FLOOR/LEVEL	GROSS FLOOR AREA SQ.FT.	TOTAL SELLING AREA SQ.FT.	THEATER SEATS	RESTAURANT SEATS
TOTALS				

3. LAND OR BUILDING LEASE INFORMATION AS OF JANUARY 5, 2026

Does the applicant or a related person pay rent pursuant to an arms-length (i.e., between unrelated parties) lease of the property? _____. If yes, complete this part.

LESSOR (LANDLORD)	IF NOT OWNER OF RECORD, DESCRIBE RELATION TO PROPERTY
LESSEE (TENANT)	IF NOT APPLICANT, DESCRIBE RELATION TO APPLICANT

Term of lease: from ____ / ____ to ____ / ____ Annual rent \$ _____

Start date of annual rent stated: ____ / _____. End date of annual rent stated ____ / _____. End date of lease option: ____ / _____.

- ◆ Does lessor receive any sums in addition to annual rent stated? _____. If yes, state percentage rent: _____ % of adjusted annual sales over \$ _____.
- ◆ Does lessor pay any of the real estate taxes? _____. If yes, specify: _____ % of taxes over \$ _____ (year _____) up to maximum of \$ _____.
- ◆ Does lessor provide utilities or services? _____. If yes, specify _____
- ◆ Has lessee improved the property? _____. If yes, specify improvements: _____

Is the lease a lease of the land portion of the property (ground lease) only? _____

BOROUGH	BLOCK	LOT	
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4. INCOME	YEAR 1	YEAR 2	YEAR 3
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REPORTING PERIOD - Full years only Year ending ____ / ____ / ____ Year ending ____ / ____ / ____ Year ending ____ / ____ / ____

GROSS SALES		
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Merchandise		
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Food and beverage		
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Parking		
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Automotive fuel		
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Admissions		
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Other sales		
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TOTAL GROSS SALES		
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Returns and refunds		
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Other adjustments:		
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ADJUSTED SALES		
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RENTAL INCOME		
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Leased departments		
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Other rentals		
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OTHER INCOME		
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TOTAL INCOME		
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5. EXPENSES		
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RENTAL EXPENSES		
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Fixed or minimum rent		
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Percentage rent		
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Real estate taxes paid by lessee		
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Common area maintenance		
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Other rental expense		
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TOTAL RENTAL EXPENSES		
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OTHER EXPENSES:		
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TOTAL EXPENSES

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