



FORM RPT-CC/CA

NEW YORK CITY DEPARTMENT OF FINANCE
**COOPERATIVE TRANSFER SUMMARY RETURN
AND COOPERATIVE ABATEMENT APPLICATION**
TO BE COMPLETED BY AN OFFICER OR REPRESENTATIVE
OF COOPERATIVE HOUSING CORPORATIONS

FOR THE PERIOD: JANUARY 6, 2005 - JANUARY 5, 2006
DUE DATE: FEBRUARY 15, 2006

Cooperative Name: _____

Cooperative Address (number and street): _____

City: _____	State: _____	Zip Code: _____
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DEVELOPMENT NAME: _____

PROPERTY LOCATION: _____

BOROUGH: _____

BLOCK: _____

LOT: _____

CO-OP #: _____

EIN: _____

Contact Telephone Number: _____ **Extension:** _____

Mailing address (If different from above): _____

City: _____ **State:** _____ **Zip:** _____

SECTION A - See Instructions

CHECK IF:

1. No transfers occurred during the period covered by this form.

CHECK ONE OF THE FOLLOWING:

2. Cooperative Abatement Application (new)

3. Cooperative Abatement Renewal (continuing)

4. Cooperative not eligible or otherwise not participating in abatement program

MAIL THE COMPLETED FORM TO:

New York City Department of Finance
66 John Street, 12th Floor
New York, NY 10038

- STOP HERE -

**If Schedule CA is attached, you may be able to omit Section B
and instead update Schedule CA.**

- SEE INSTRUCTIONS BEFORE CONTINUING -

SECTION B

Apartment address, if different from property location above:
Address: _____ City: _____ State: _____ Zip: _____

Apartment No.: _____ Check one → INITIAL SALE RESALE OTHER

Was apartment used for business? YES NO

GRANTOR _____

Name: _____

Address **after** closing date: _____ City: _____ State: _____ Zip: _____

Employer identification number or social security number: _____

Date of transfer: ____/____/____ Consideration: \$ _____ Number of Shares: _____

GRANTEE _____

Name: _____

Address **after** closing date: _____ City: _____ State: _____ Zip: _____

Employer identification number or social security number: _____

SECTION C - CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this form, including any accompanying rider, is to the best of my knowledge and belief, true, correct and complete.

SIGNATURE OF OFFICER ▲

TITLE ▲

DATE ▲

Cooperative Name: _____	For the period: _____	Due date: _____
Cooperative Address: _____		
Borough: <input style="width: 150px;" type="text"/>	Block: <input style="width: 80px;" type="text"/>	Lot: <input style="width: 80px;" type="text"/>

SECTION B

Apartment address, if different from property location above:
 _____ City: _____ State: _____ Zip: _____

Apartment No.: _____ Check one → INITIAL SALE RESALE OTHER

Was apartment used for business? YES NO

GRANTOR

Name: _____

Address **after** closing date: _____ City: _____ State: _____ Zip: _____

Employer identification number or social security number: _____

Date of transfer: ____/____/____ Consideration: \$ _____ Number of Shares: _____

GRANTEE

Name: _____

Address **after** closing date: _____

Employer identification number or social security number: _____

SECTION B

Apartment address, if different from property location above:
 _____ City: _____ State: _____ Zip: _____

Apartment No.: _____ Check one → INITIAL SALE RESALE OTHER

Was apartment used for business? YES NO

GRANTOR

Name: _____

Address **after** closing date: _____ City: _____ State: _____ Zip: _____

Employer identification number or social security number: _____

Date of transfer: ____/____/____ Consideration: \$ _____ Number of Shares: _____

GRANTEE

Name: _____

Address **after** closing date: _____ City: _____ State: _____ Zip: _____

Employer identification number or social security number: _____

SECTION B

Apartment address, if different from property location above:
 _____ City: _____ State: _____ Zip: _____

Apartment No.: _____ Check one → INITIAL SALE RESALE OTHER

Was apartment used for business? YES NO

GRANTOR

Name: _____

Address **after** closing date: _____ City: _____ State: _____ Zip: _____

Employer identification number or social security number: _____

Date of transfer: ____/____/____ Consideration: \$ _____ Number of Shares: _____

GRANTEE

Name: _____

Address **after** closing date: _____ City: _____ State: _____ Zip: _____

Employer identification number or social security number: _____

Instructions for Form RPT-CC/CA

COOPERATIVE TRANSFER SUMMARY RETURN AND COOPERATIVE ABATEMENT APPLICATION



ABOUT THIS COMBINED RETURN

In an effort to reduce the burden of filing RPT-CC returns each January and July, and a cooperative abatement renewal each March, the three filings have been combined into one. The new return consists of form RPT-CC/CA (which is mandatory) and one of the following:

1. An application for the Cooperative Property Tax Abatement (the initial application request).
2. Schedule CA (Cooperative Abatement renewal).
3. No attachment because the cooperative housing corporation is not eligible or does not participate in the abatement program.

Each of these is described below.

Form RPT-CC/CA

Filing is required. New York City Administrative Code, Chapter 21, Section 11-2105(g) requires every cooperative housing corporation to file an information return. Filing Form RPTCC/CA satisfies this requirement. Failure to file this return may result in a penalty of \$100.00 and the loss of any abatement due the cooperative housing corporation.

Schedule CA

Partial abatement of real estate taxes is offered to owners of certain residential cooperative and condominium properties. To determine eligibility you must register (see next section). Once accepted you must complete Schedule CA annually. Failure to complete Schedule CA will result in the loss of or incorrect computation of any abatement due the cooperative corporation.

Application for the Cooperative Property Tax Abatement

Initial application for abatement.

To apply for the cooperative property tax abatement you must complete and submit this application. It may only be submitted by the board of directors or managing agent on behalf of the entire development. Individual cooperative apartment owners cannot apply for abatement benefits.

This application relates to cooperative abatements for the fiscal year commencing July 1, 2006 and must be filed by February 15, 2006. It must be accompanied by any unfiled information returns (Form RPT-CC/CA) covering the previous three years.

SPECIFIC INSTRUCTIONS FOR FORM RPT-CC/CA

PRE-PRINTED INFORMATION

Review the pre-printed information. Make required changes where necessary. You **must provide the cooperative's Employee Identification Number (EIN) if it is missing.**

SECTION A

Check Line 1 only if none of the cooperative apartments/ units were transferred during the period covered by the return.

If you did not check Line 1, you must, nevertheless, check Line 2 or Line 3 or Line 4.

If no transfers occurred during the return period and

- a. you checked line 2; complete Section C of this form and an application for the Cooperative Property Tax Abatement attached.
- b. you checked line 3; complete Section C of this form and make any necessary changes on Schedule CA.
- c. you checked line 4; you need only complete Section C of this form.

SECTION B

SPECIAL NOTE:

If Schedule CA is attached to Form RPT-CC/CA, you may be able to update Schedule CA for a specific transfer of a unit/apartment instead of completing Section B. **Omit Section B and instead update Schedule CA for either of these two situations:**

1. The transfer is the last of multiple transfers of the unit/apartment that occurred during the period covered by return; or
2. The unit/apartment was transferred only once during the period covered by the return.

For further instructions, see section titled "Instructions for completing Schedule CA."

Complete a separate Section B for each transfer during the period covered by this information return other than any transfer described in 1 or 2 above. Indicate whether it was an initial sale, resale or other type of transfer and whether or not the apartment was used for business.

If Schedule CA is not attached, you must complete a separate Section B for every transfer of each unit occurring during the

period covered by this return including transfers described in 1 or 2 above.

SECTION C

An officer of the cooperative housing corporation must sign and date this return where indicated.

For each unit/apartment, Schedule CA, as corrected, should show the owner as of January 5, 2006. If the unit/ apartment was transferred only once during the period covered by this return, complete Schedule CA with information from that transfer. If the unit/apartment was transferred more than once during that period, complete Schedule CA with information from that transfer.

Make all changes in the box provided for the apartment under the appropriate category. When you are correcting information, strike a line through the incorrect/ out-of-date information and enter the correct information. Where data has been omitted, an asterisk has been printed where that information should have appeared. Please provide the information directly below it.

ALL INFORMATION MUST REFLECT THE STATUS OF THE CO-OP AS OF JANUARY 6, 2006.

Column 1 Apartment Number - Enter the apartment number. If it's a super's apartment with no shares allocated to it, write SUPER.

Column 2 Name - Enter the first and last name(s) of the owner(s) of record. Every name on the stock certificate must be provided.

Column 3 EIN/SSN - Enter the social security number if the unit is owned by an individual or EIN if the unit is owned by a corporation. If there is an OK in the box, an SSN or EIN has already been submitted. If you are reporting a change in ownership, you must provide the SSN or EIN of the new owner(s).

Column 4 Shares - Enter the number of shares attributed to the unit in the boxes provided. If the number of shares allocated to the unit contains a fraction, convert the fraction to a decimal and enter the number in the box. You may enter up to 4 digits to the right of the decimal point.

Column 5 Type - Enter R for residential or C for commercial.

Column 6 Sponsor - Enter YES if the unit is owned by a sponsor or holder of unsold shares. Enter NO if the unit and its shares have been conveyed.

Column 7 Total Rooms - Enter the total number of rooms in the unit.

Column 8 Bedrooms - Enter the number of bedrooms.

Column 9 Bathrooms - Enter the number of bathrooms.

Column 10 Square Feet - Enter the number of square feet.

Column 11 Floor Number - Enter the floor number or "L" for Lobby, "B" for Basement, "P" for Penthouse or "M" for Mezzanine.

Column 12 Sales Data - Enter the month, date and year and the amount paid for the most recent sale of the unit. You must include the sale price associated with this transfer. If there was no consideration, write "none".

Column 13 Grantor's Address After Closing - Enter the address of the grantor (seller) after the closing date.

Column 14 Grantee's Address After Closing - Enter the address of the grantee (buyer) after the closing date. If the address of the grantee after the closing date is the conveyed unit, simply enter "same."

Column 15 Apartment Use - Indicate, using "Y" or "N", whether the apartment was used for business.