

NYC Department of Finance:  
How to access and submit your  
Development's Cooperative and Condominium  
Property Tax Abatement Renewal  
&  
Change Form Online

Guide to Completing the Electronic Change Form



# COOPERATIVE CONDOMINIUM

## Electronic - Property Tax Abatement Renewal and Change Form

---

### Table of Contents

1. Eligibility to receive the Cooperative Condominium Property Tax Abatement
2. Creating an Online account to submit CCA Property Tax Abatement Renewal and Change Form
3. Submitting Managing Agreement/ Contract to use the Online Filing system
4. Submitting First Time Abatement Application
5. Renewal Option – No Ownership Changes
6. Attestation & Development Information
7. Unit Information – using the electronic benefit breakdown report to enter changes
8. Appendix - samples of benefit breakdown reports for Coops and Condos

## Welcome to the Electronic – Property Tax Abatement Renewal & Change Form

### Submission Deadline: February 15<sup>th</sup>

In order to begin your filing you must first create an account. Visit the Department of Finance webpage to access the electronic change forms at: [www.nyc.gov/finance](http://www.nyc.gov/finance).

The next step is to create a unique user ID and password. Use a valid e-mail address to receive confirmation of your submission. Save your User ID and password for future access to the Electronic Cooperative & Condominium Tax Abatement Renewal & Change Form.

**If DOF does not have a Managing Agreement/ Contract on record, you must submit one. The system will not allow you to enter into Developments unless you are the Managing Company with DOF. You can submit the Managing Agreement/ Contract using the online filing:**

NYC  
Department of Finance

Home About NYC Taxes **NYC Resources** 311 Events Connect Search

COOPERATIVE and CONDOMINIUM Property  
Tax Abatement Renewal & Change Form

User ID:

Password:

[Forgot User ID or Password](#)

[Create New Account](#) ←

**Next**

[Review Cooperative and Condominium Tax Abatement Information](#)

You will be directed to the following screen:

NYC  
Department of Finance

Home About NYC Taxes NYC Resources 311 Events Connect Search

COOPERATIVE and CONDOMINIUM Property  
Tax Abatement Renewal & Change Form

Please enter the information to create an account:

User ID:  
(any 8 characters)

Name:

Management Company:

Email:

Password

Confirm Password

LogOff

Next

[Review Cooperative and Condominium Tax Abatement Information](#)

## Eligibility Requirements for the Cooperative / Condominium Property Tax Abatement

The following properties are **NOT** eligible for the cooperative/condominium property tax abatement:

Co-op or condo developments receiving any of the following exemptions are ineligible for the coop/condo abatement:

- J-51 exemption
- 421A, 420C, 421B, and 421G exemptions
- Housing Development Fund Corporation (HDFC)
- Limited Divided Housing Companies
- Redevelopment Company
- Mitchell-Lama Building
- Division of Alternative Management Programs (DAMP)
- Urban Development Action Area Program (UDAAP)

Units owned by the following identifies are ineligible for the coop/condo abatement:

- Limited Liability companies (LLC's)
- Limited Partnerships
- Sponsor units (owned by the development)

Units used primarily for the following purposes are ineligible for the coop/condo abatement:

- Commercial units
- Parking units
- Storage / Bin units

- Units owned by a trust are eligible only if the unit is the primary residence of the trustee or beneficiary of the trust.
- The owner as of January 5th must have resided on the property to qualify for the abatement
- Property must be classified as a Class 2 property.
- Coop or condo owners cannot own more than three residential units in any one development and one of the units must be the owner's primary residence.

After the account has been created you are now ready to log in. After you log in, you will then be directed to enter the property's information.

1. Select the Type of Property (Cooperative Development or Condo Development) you are filing for.
2. Tax Year will be populated to current filing
3. Select the Borough
4. Enter the Coop or Condo Number\*

**\*You can locate your Coop / Condo Number\* on your Benefit Breakdown Report. See sample in the Appendix.**

Please select the type of property you are filing for:		
User ID =		
<input checked="" type="radio"/> COOPERATIVE	<input type="radio"/> CONDOMINIUM	
Tax Year:	2017/18	<input type="button" value="▼"/>
Borough:	MANHATTAN	<input type="button" value="▼"/>
Co-op Number: <small><i>(as listed on the Co-op Tax Benefits Letter)</i></small>	279	

## Updating List of Properties You Manage

If you are not listed in our system as the Managing Company/Agent you will not be able to access the development.

You must submit a Managing Agreement/ Contract to DOF and can do so online. DOF will need a few days to review and process the Managing Agreement/ Contract.

If you do not see your development or are experiencing any other issues, please contact us at [CCAinforeq@finance.nyc.gov](mailto:CCAinforeq@finance.nyc.gov)

### COOPERATIVE and CONDOMINIUM Property

#### Tax Abatement Renewal & Change Form

Our records indicate you are Not the Managing Agent for this Development.

User ID = 2018 (Click <a href="#">HERE</a> to view/update profile)	
Please select the type of property you are filing for:	
COOPERATIVE <input type="radio"/>	CONDOMINIUM <input type="radio"/>
Tax Year:	<input type="text"/>
Borough:	MANHATTAN <input type="text"/>
<a href="#">Breakdown Report</a>	
<a href="#">&lt;Log off&gt;</a>	

[NEXT](#)

[New Management Certificate](#)

[Review Cooperative and Condominium Tax Abatement Information](#)

If you have never submitted a First Time Abatement application with DOF the system will alert you to stop:

**COOPERATIVE and CONDOMINIUM Property  
Tax Abatement Renewal & Change Form**

CONDO#0020 YR:2019 is not receiving benefits.  
Developments that are filing for the abatement for the first time should complete the  
Coop & Condo Property Tax Abatement Application due Feb. 15, 2019. See the links below.

User ID = 18 (Click **HERE** to view/update profile)

Please select the type of property you are filing for:

COOPERATIVE  CONDOMINIUM

Tax Year: 2019/20 ▼

Borough: MANHATTAN ▼

**Breakdown Report**

< Log off >

**NEXT**

**New Abatement Application (Available Soon)**

[Click to download printable form \(Required\):Abatement Application](#)

[Review Cooperative and Condominium Tax Abatement Information](#)

After the property information has been entered, the following three sections must be completed:

- Section A. No Change Renewal Option
- Section B. Attestation & Development Information
- Section C. Unit Information

---

Section A. NO CHANGE RENEWAL OPTION

---

Read the No Change Renewal Option **carefully** before checking the box. Only check this box when you are renewing abatements that were already in existence for the current owners and there are NO changes to report for any units in the entire development.

SECTION A: No Change Renewal Option - *The following pertains to the entire Coop/Condo development*

Please Check The Box To Submit a No Change Renewal

Coop Managing Agents: I certify that there are no changes\* from the 2018-19 benefit breakdown report to January 5, 2019 and that the unit information in the benefit breakdown report is accurate

Condo Managing Agents: I certify there are no changes\* from the 2018-19 benefit breakdown report to January 5, 2019 and that the unit information in the benefit breakdown report is accurate

\* Changes include change in primary residency, residential to commercial, sponsor owned, etc. See Section B of the form for more information on changes.

## Section B. ATTESTATION

Review the development information and make all necessary changes. If you are a new management company for this development, you **must attach the management agreement/contract**. Submit this attachment by clicking on the button for **Attachments/Stock Certificate in Section C**. See Page 9 on how to submit an attachment.

<b>SECTION B: ATTESTATION</b> - <i>The following pertains to the entire COOP development</i>	
<input type="text"/>	<input type="text" value="491 BROADWAY"/>
Development Name *	Address *
<b>Officer/Managing Agent (* All Fields Are Required)</b>	
<input type="text"/>	<input type="text"/>
Name of Officer *	Title of Officer *
<input type="text"/>	
Name of Management Company *	
<input type="text"/>	<input type="text"/>
Telephone Number *	Email Address *
<input type="text" value="352 7TH AVE"/> <input type="text" value="NEW YORK"/>	
Office Address *	

***\*New management companies must attach the Management Agreement between the Owner and the Agent.***

***Please submit the attachment on the next page***



---

**Section C.****UNIT INFORMATION**

---

It is necessary to have the latest **Benefit Breakdown Report** with you or refer to the online Benefit Breakdown Report when entering data into Section C. Report all updates to units as of **January 5<sup>th</sup> or before**.

**New Enhancement!**

For Coops, after entering the unit number and hit enter or tab – the rest of the fields will pre-populate to the information we have in our system.

For Condos, after entering the individual Lot # as well as unit number and hit enter or tab – the rest of the fields will pre-populate to the information we have in our system.

All fields must be entered for each row. You must enter the correct building number and suffix number that is associated to the unit. Thanks to the pre-populating of information you will see what our records show. (See the sample of a Benefit Breakdown Report in the Appendix to locate the building # and the suffix number). After all unit information is entered, you must click the “Add Row” button in order for the entered information to be saved.

The following is required for each row.

1. Building Number
2. Suffix Number
3. Unit/Apt#
4. Unit Type
5. Sponsor Owned – Yes / No
6. Owner Name
7. Type of Tax ID (SSN or EIN)
8. Full Tax ID# (SSN or EIN)
9. Primary Residence Status
10. Shares #
11. Sale Date
12. Change Type
13. Trust – Yes/No

**NYC**  
Department of Finance

2015 COOP Property Tax Abatement Renewal & Change Form

Borough: MANHATTAN Block: 01542 Lot: 0033 COOP No: 2722

**SECTION B: UNIT INFORMATION UPDATES**  
All Enterable Fields Are Required

Delete	Rec#	Boro	Block	Lot	Bldg#	Suf#	Unit/Apt# <small>(use "" for multiples)</small>	Unit Type	Sponsor Owned?	Owner Name <small>(Last Name, First Name)</small>	Type of Tax ID	Full Tax ID# <small>(only numbers)</small>	Primary Res?	Shares	Sale Date <small>(mm/dd/yyyy)</small>	Change Type	Trusts
<input type="checkbox"/>	001	1	01542	0000	1	0	1	RESIDENTIAL	N	12233	SSN	121-23-1111	Y	120	10/10/2015	SHARE #	
<input type="checkbox"/>	002	1	01542	0000	1	000											

(Submitted info has been saved)

(opens in new window)

**LINE PROCESSED OVERLAYED PREVIOUS ENTRY FOR BLDG# 1 UNIT# 1**

\* To 'Delete' a row, click the check box next to the Bldg# and Apt#. (the selected row will be marked for deletion).

\* To 'Update' a row, enter the Bldg. # and Apt # of a row already added and re-enter all the required data. The original row will be overlaid.

[Directory of City Agencies](#)
[Contact NYC Government](#)
[City Employees](#)

**NYC**

If there are multiple owners for one unit enter each owner on a separate line. If the unit is owned by a trust, list the beneficiary living in the unit first and then the trust information as the second owner.

- To 'Add' a row click on *Add Row*. The next row will be added below the previous row.
- To 'Delete' a row, click the check box on the far left under the *Deleted Rec #*, the selected row will be marked for deletion.
- To 'Update' a row, enter the Bldg. # and Apt # of a row already added and re-enter all the required data. The original row will be overlaid.

### **Condominium Changes:**

New condominium owners must have filed a real property transfer tax (RPTT) form with the Division of Land Records at [www.nyc.gov/acris](http://www.nyc.gov/acris). We will not be able to process your submission unless a deed or real property transfer tax form has been filed. Once you have recorded your document(s) with the City Register, please re-submit any changes to primary residency online.

### **Change Types:**

Please see below the list of Change Types along with definitions for what they mean to ensure your change goes through automation.

#### **Change Existing Prim Res / Change Primary Residency:**

Use this when the owner of the property has not changed, but his or her residency status has. For example, if the owner has retired and now claims primary residence in Florida, you will change the "Yes" under Primary Residency to "No."

**New Owner (New Sale New Owner):**

Use this when the unit has been sold to a new owner. You must have the new owner's Social Security number or employer identification number. If the sales transaction is not recorded in the city's ACRIS system, you will need to provide proof of ownership.

**Add New 2nd + Owner**

Use this when the unit has been sold to more than one new owner. You must have the new owner's Social Security number or employer identification number.

**Combine Units:**

Use this when two or more units in the building have been combined. You must submit a stock certificate or other form of documentation, and the stock certificate must be typed, not handwritten.

**Change Shares #:**

Use this to update the number of shares recorded for an owner in our system. You must submit a stock certificate or other form of documentation, and the stock certificate must be typed, not handwritten.

**Name Change:**

Use this only when the owner's name is not correct in our system or has changed due to marriage or another circumstance. You must have the owner's correct Social Security number or employer identification number.

If the units have been **combined**, if the unit is not listed on the **Benefit Breakdown Report** or the **unit shares** need to be updated, please submit a **copy of the stock certificate showing the owner(s), unit number and total shares**.

**Submitting Attachments/Stock Certificates**

Click on the button ***Attachments/Stock Certificates*** – a new window will open for you to upload your attachments. Click on the button *Browse* and then choose the attachment to be uploaded. Click on the button ***Upload Documents*** and then click on ***Submit***.

Certificate No. 1-CO-1675-000-2016 (Borough Code-Type Code-Coop/Condo Number-Seq. Number) Type: CO = Coop, CD = Condo  
Click the button below to "choose" the file to be uploaded.  
Once selected click the "Upload" link to send the file to the Dept. of Finances server.  
Do this for all of your attachments.

Files Selected:

ever E-Fax Numbers in Property Exemptions Administration.msg

Phone VOIP Reset Voicemail PIN Instructions.msg

Enter your email address then click 'Submit' to confirm submission of supporting documents and to receive a confirmation email from Finance.

Your email Address:

Thank you, the supporting documents have been sent. You should be receiving an Email to confirm your submission

When you have completed uploading the attachment(s), close this window. You will be returned back to Section C to continue entering data and/or to sign and submit your change form.

Click on the button *Sign and Submit* when you have completed all updates for this development. You will receive an e-mail confirming your submission.

Appendix:

1. Sample of Cooperative Tax Benefit Breakdown Report
2. Sample of Condominium Tax Benefit Breakdown Report

Below is a sample of a **Cooperative Tax Benefit Breakdown Report**. The coop number is located on the top portion of the **Benefit Breakdown Report** along with the Borough, Block, and Lot.

**BUILDING & SUFFIX**

**BOROUGH**

**BLOCK**

**LOT**

**CO-OP**

**DEVELOPMENT NUMBER**

RE: CO-OP TAX BENEFITS

2014/2015

AGE 3

**BOROUGH:** QUEENS

**BLOCK:** 99999

**LOT:** 9999

**CO-OP:** 12345

**PROPERTY LOCATION:** 99-30 59 AVENUE

**SEQUENCE:** 71

UNIT	OWNER	SHARES	VETERAN	SR. CITIZEN DISABILITY	S D	STAR	CO-OP ABATEMENT (P - PHASED-OUT)	TOTAL BENEFIT
------	-------	--------	---------	---------------------------	--------	------	--	------------------

99-30 59 AVENUE      Block 1947 Lot 18      BUILDING # 1 - 0

1A	Owner's Name 1	540				604.00	532.03	1,136.03
2A	Owner's Name 2	544					706.96	706.96
		698					907.07	907.07
3A	Owner's Name 3	450		1,040.61 - S		604.00	122.65	1,767.26
4A	Owner's Name 4	628				302.00	731.25	1,033.25
		528					686.15	686.15
		516					INELIGIBLE -NOT PRIM RES.-	
		524					680.95	680.95
		548				302.00	627.29	929.29
		664					862.90	862.90
		720				302.00	850.81	1,152.81
		604				302.00	700.08	1,002.08
		548				302.00	627.29	929.29
		552					INELIGIBLE -NOT PRIM RES.-	
		706	321.31			302.00	742.32	1,365.63
		456				302.00	507.73	809.73
		636				302.00	741.65	1,043.65

(AVC031 - 12/15)

