



Relocation and Employment Assistance Program (REAP)
Application for Certificate of Eligibility

DATE
STAMP

**Applied to unincorporated business tax, general corporation tax,
business corporation tax, banking corporation tax, or utility tax**

PART I: APPLICANT AND SITE INFORMATION

SECTION A: APPLICANT INFORMATION

APPLICANT'S COMPANY NAME:

CONTACT PERSON:

ADDRESS:

CITY/STATE:

ZIP CODE:

SOCIAL SECURITY NUMBER:

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OR

EMPLOYER IDENTIFICATION NUMBER:

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MAIN BUSINESS ACTIVITY:

TELEPHONE NUMBER:

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SECTION B: ORIGINAL SITE INFORMATION

Have you conducted substantial business operations at one or more business locations outside of New York City or in the borough of Manhattan, south of the center line of 96th Street, for at least 24 consecutive months immediately preceding the taxable year of the relocation with respect to which this application is made?..... ☐ YES ☐ NO

If "YES," complete the following schedule for the locations, and attach copies of your federal tax returns for the two years immediately preceding the taxable year of the relocation.

STREET ADDRESS	CITY AND STATE	NATURE OF ACTIVITIES	NUMBER OF EMPLOYEES	DATES AT LOCATION

SECTION C: RELOCATION SITE INFORMATION

You may complete and submit a REAP application for an anticipated relocation, even if all the requested information is not yet available.

1. On or after May 27, 1987, did you relocate to premises within New York City that are not located south of the center line of 96th Street in the borough of Manhattan? ☐ YES ☐ NO

If "YES," provide (a) the borough, block and lot number, and the address of the premises you relocated to, and submit *one* of the following: a copy of the lease for the premises, a copy of the contract to purchase the premises, or a copy of the deed if you own the premises; AND (b) a brief description of the relocated business operations.

a.	BOROUGH:	BLOCK:	LOT:
ADDRESS:			
b.	DESCRIPTION OF RELOCATED BUSINESS OPERATIONS:		

2. Do your activities, at the relocation premises, consist predominantly of any of the following:

- a. The retail sale (other than through the mail, by phone, or by means of the Internet) of tangible personal property to any person, for any purpose unrelated to the trade or business of such person? ☐ YES ☐ NO
- b. The sale of services to individuals that generally involve the physical, mental, and/or spiritual care of such individuals or the physical care of the personal property of any person unrelated to the trade or business of such person? ☐ YES ☐ NO
- c. The provision of retail banking services? ☐ YES ☐ NO
- d. The lodging of guests at a building or portion thereof that is regularly used and kept open for such services, including an apartment hotel, a motel, or boarding house or club? .. ☐ YES ☐ NO

IF YOU CHECKED "YES" TO ANY ITEM IN QUESTION 2, YOU DO NOT MEET THE REAP ELIGIBILITY CRITERIA.

3. a. Did you relocate on or after July 1, 2003? ☐ YES ☐ NO
- b. Do you own the premises to which you relocated, or if you lease the premises, does the term of the lease extend to a date at least three years after the relocation date and the lease commencement date? ☐ YES ☐ NO
- c. On or after July 1, 2003, were expenditures in excess of \$25 per square foot made for improvements to the premises? ☐ YES ☐ NO

IF YOU ANSWERED "YES" TO 3a, 3b, AND 3c. DO NOT COMPLETE QUESTION 4.

IF YOU ANSWERED "NO" TO ANY PART OF QUESTION 3, YOU MUST COMPLETE QUESTION 4.

4. a. Do the premises to which you have relocated fit any of the following five categories?
- (1) Premises are wholly contained in real property that is eligible to receive benefits under the City's Industrial and Commercial Abatement Program (ICAP)? ☐ YES ☐ NO
- If YES, submit a copy of the lease and the ICAP Preliminary Certificate of Eligibility.

SECTION C - RELOCATION SITE INFORMATION - Continued

- (2) Premises are wholly contained in or situated on real property that has been leased from the New York City Industrial Development Agency? ☐ YES ☐ NO

If YES, submit a copy of the lease.

- (3) Premises are wholly contained in or situated on real property that is owned by the City of New York? ☐ YES ☐ NO

If YES, submit a copy of the lease.

- (4) Premises are wholly contained in or situated on real property that is owned by the Port Authority or the New York State Urban Development Corporation or a subsidiary thereof? ☐ YES ☐ NO

If YES, submit a copy of the lease.

- (5) Premises are wholly contained in or situated on real property that would be eligible to receive benefits pursuant to the City's ICAP Program, except that such property is exempt from real property taxation? ☐ YES ☐ NO

If YES, submit a copy of the lease and the ICAP Preliminary Certificate of Eligibility.

4. b. (1) Were the premises to which you relocated improved by construction or renovation? ☐ YES ☐ NO

- (2) Answer this question only if you checked YES in response to Question 4a (2):

Was such construction or renovation made with the approval of the NYC Industrial Development Agency? ☐ YES ☐ NO

- (3) Answer this question only if you checked YES in response to Question 4a (3):

Was such construction or renovation made with the approval of your lease in accordance with the NYC Charter? ☐ YES ☐ NO

- (4) Have there been expenditures in excess of 50% of the property's assessed value (or, in the case of industrial property, in excess of 25%) for improvements to the real property in which your premises are located? (The cost of the improvements must be calculated as a proportion of assessed value for the tax year in which the improvements began.) ☐ YES ☐ NO

- (5) Were such expenditures made within 36 months, or, if the expenditures were in excess of \$50 million, were they made within 72 months from the beginning of the renovations or construction? ☐ YES ☐ NO

IF YOU ANSWER YES TO ANY QUESTION IN 4b, YOU MUST SUBMIT COPIES OF INVOICES AND CANCELED CHECKS TO DOCUMENT EXPENDITURES. ATTACH A RIDER.

PART II: CALCULATION AND CERTIFICATION

SECTION A: CALCULATION OF BASE YEAR NUMBERS

Before completing Part II, read the Definition of Terms included with this application. If this is not your first relocation, use the number of shares certified for your first relocation for #1 and #3 below.

#1 BASE AGGREGATE EMPLOYMENT SHARES FOR THE AREA (BAESA)

(Attach schedule showing calculation)

This number is the sum of the aggregate employment shares maintained by the eligible business *inside* the eligible *area* in the taxable year immediately preceding the taxable year of relocation.

NUMBER OF SHARES

#2 BASE AGGREGATE EMPLOYMENT SHARES FOR THE PREMISES (BAESP)

(Attach schedule showing calculation)

This number is the sum of the aggregate employment shares maintained by the eligible business in a particular *premises* in the taxable year immediately preceding the taxable year of relocation to such particular premises.

NUMBER OF SHARES

#3 BASE AGGREGATE EMPLOYMENT SHARES OUTSIDE THE AREA (BAESO)

(Attach schedule showing calculation)

This number is the sum of the aggregate employment shares maintained by the eligible business *outside* the eligible *area* in the taxable year immediately preceding the taxable year of the relocation by such eligible business.

NUMBER OF SHARES

#4: BASE AGGREGATE EMPLOYMENT SHARES IN ELIGIBLE LOWER MANHATTAN AREA (BAEELM)

(Attach schedule showing calculation)

This number is the sum of the aggregate employment shares maintained by the eligible business in the eligible *Lower Manhattan area* in the taxable year immediately preceding the taxable year of the relocation by such eligible business.

NUMBER OF SHARES

SECTION B: REAP CERTIFICATION

I hereby certify that the information furnished with or in this application is, to the best of my knowledge and belief, true, correct and complete.

Print Name and Title of Applicant, Partner or Corporate Officer

Signature

Date

MAIL TO:
NYC DEPARTMENT OF FINANCE
BUSINESS AND EXCISE TAX REFUND UNIT - REAP GROUP
59 MAIDEN LANE, 20TH FLOOR, NEW YORK, NY 10038

Upon receipt and review of a complete application, including all required schedules and documents, the Department of Finance will issue a Certificate of Eligibility to the applicant. In order to claim REAP benefits, you must submit an annual computation of aggregate employment shares maintained by the eligible business, every year. The Department of Finance will issue an annual certification, which must be attached to your applicable business tax return.

DEFINITION OF TERMS

1. Employment Shares: The term "employment share" means, with respect to each employee, partner or sole proprietor of an eligible business, the sum of:

- a) the number of full-time work weeks worked by such employee, partner or sole proprietor during the eligible business' taxable year divided by the number of weeks in the taxable year, and
- b) the number of part-time work weeks worked by such employee, partner or sole proprietor during the eligible business' taxable year divided by an amount equal to twice the number of weeks in the taxable year.

2. Employee: The term "employee" includes any individual where the existing relationship between that individual and the eligible business is that of employer and employee. Generally, an employer-employee relationship exists when the eligible business has the right to control and direct the individual not only as to the result to be accomplished but also as to the means by which such result is to be accomplished. If the relationship of employer-employee exists, the designation or description of the relationship is immaterial. Directors of a corporation in their capacity as directors are not employees of an eligible business. Directors of a corporation may be considered employees if, in addition to serving in the capacity of directors, they serve in the capacity of employees.

Hereafter, the term "eligible worker" shall be used to refer to an employee, partner or sole proprietor of the eligible business.

3. Work Week: The term "work week" means a period of seven or fewer successive days, beginning with a specified day, which the eligible business has adopted and regularly utilizes as its work week.

A full-time work week is a work week during which an eligible worker has performed at least 35 hours of labor for compensation. A full-time work week is attributable to the eligible area if at least 35 hours of labor for compensation are either performed in the eligible area or are attributable to particular premises in the eligible area.

A part-time work week is a work week during which an eligible worker has performed at least 15 but fewer than 35 hours of labor for compensation. A

part-time work week is attributable to the eligible area if at least 15 but fewer than 35 hours of labor for compensation are either performed in the eligible area or are attributable to particular premises in the eligible area.

Hours in excess of 35 worked by an eligible worker during a work week cannot be carried over and counted during any other work week. All hours which are not attributable to the eligible area are attributable outside the eligible area.

In the case of a worker who works part of the week within and part of the week without a particular premises, hours are attributable to such particular premises as follows:

- a) If the worker spends substantially all of his or her time at a particular premises, all hours are attributed to such premises.
- b) If the worker does not spend substantially all of his or her time at a particular premises, all hours are nonetheless attributable to such premises if the worker is present at such premises at the beginning or end of each work day and all of the worker's time spent outside of such premises relates primarily to business operations carried on at such premises, provided that hours worked at particular premises cannot be attributed, by reason of this subparagraph, to another particular premises maintained by the same eligible business. If an eligible business has both eligible and non-eligible premises in the same building, hours worked at the non-eligible premises cannot be attributed, by reason of this subparagraph, to the eligible premises.
- c) If neither (a) nor (b) applies, only hours worked at a particular premises are attributable to such premises. Time not actually worked by a worker due to vacation, sick leave or other leave may nevertheless be counted as time worked by that worker, provided:
 - i) such vacation, sick leave or other leave time is granted pursuant to an established policy of the eligible business which is applied uniformly to all workers of the business or to all workers within a specific class, and
 - ii) the worker continues to receive his or her regular rate of pay during such vacation, sick leave or other leave.

DEFINITION OF TERMS - Continued

Such time shall be attributed to the eligible area and the eligible premises in the same proportion as the number of work weeks actually worked by a worker attributable to the eligible area and eligible premises bears to the total number of work weeks actually worked by the worker in the taxable year in question. Terminal leave preceding the termination of a worker's employment may not be counted as time worked by the worker. A work week which begins in one taxable year and ends in the following taxable year shall be treated as a work week in the taxable year in which it ends.

NOTE: It shall be within the discretion of the Commissioner to determine whether hours worked by a worker outside of eligible premises maintained by the eligible business have been fairly apportioned within and without the eligible area, and within and without the eligible premises.

In the case of an eligible worker with work weeks both within and without the eligible area in a given taxable year, the employment shares maintained by the eligible business within the eligible area with respect to the worker shall be the sum of:

- a) the number of full-time work weeks worked by such worker during the eligible business' taxable year attributable to the eligible area divided by the number of weeks in the taxable year, and
- b) the number of part-time work weeks worked by such worker during the eligible business' taxable year attributable to the eligible area divided by an amount equal to twice the number of weeks in the taxable year.

In the case of an eligible worker with work weeks both within and without the eligible premises in a given taxable year, the employment shares maintained by the eligible business within the eligible premises with respect to the worker shall be the sum of:

- a) the number of full-time work weeks worked by such worker during the eligible business' taxable year attributable to the eligible premises divided by the number of weeks in the taxable year, and
- b) the number of part-time work weeks worked by such worker during the eligible business' taxable year attributable to the eligible premises divided by an amount equal to twice the number of weeks in the taxable year.

4. Aggregate Employment Shares: The term "aggregate employment shares" means the sum of all employment shares maintained by an eligible business in a taxable year.

5. Eligible Area: The term "eligible area" means that the area of the City excluding that area in the borough of Manhattan lying south of the center line of 96th Street.

6. Particular Premises: The term "particular premises" means all premises occupied by an eligible business within a single building, except that if there are eligible and non-eligible premises in the same building, such eligible and non-eligible premises constitute separate particular premises.

7. Taxable Year: The term "taxable year" refers to the taxpayer's taxable year for the General Corporation Tax, the Unincorporated Business Tax or the Banking Corporation Tax (whichever is applicable) provided, however in the case of a taxpayer subject to the Utility Tax, "taxable year" refers to the calendar year.

8. Eligible Lower Manhattan Area: The term refers to the area in Manhattan lying south of a line that runs from the intersection of the Hudson River and the Holland Tunnel, running north along West Avenue to the intersection of Clarkson Street, then running east along the center line of Clarkson Street to the intersection of Washington Street, and south along the center line of Washington Street, to the intersection of West Houston Street, and east along the center line of West Houston Street, then, at the intersection of the Avenue of the Americas, continuing east along the center line of East Houston Street to the easterly bank of the East River.