



Income Certification Form - 2018 Filing Period

New York State's rent regulatory laws permit an owner to make an annual application to exempt from rent regulation housing accommodations having a "maximum rent" (rent controlled) or "legal regulated rent" (rent stabilized) equal to or in excess of the deregulation rent threshold. For proceedings commenced on or after January 1, 2018 "Deregulation Rent Threshold" is based on locality.* If the tenant(s) timely respond to a separate notice of the deregulation application from the NYS Division of Housing and Community Renewal (DHCR), the NYS Department of Taxation and Finance will review whether the housing accommodation is occupied by persons who have a total annual income in excess of the deregulation income threshold. For proceedings commenced after January 1, 2018 "Deregulation Income Threshold" continues to be \$200,000.00 in each of the two preceding calendar years. Annual income means federal adjusted gross income as reported on the New York State income tax return. For housing accommodations subject to rent stabilization, total annual income means the sum of the annual incomes of all persons whose names are recited as the tenant or co-tenant on a lease who occupy the housing accommodation, whether or not as a primary residence, and of all other persons who occupy the housing accommodation as their primary residence on other than a temporary basis. For housing accommodations subject to rent control, total annual income means the sum of the annual incomes of all persons who occupy the housing accommodation as their primary residence on other than a temporary basis. For both rent-stabilized and rent-controlled housing accommodations, the incomes of bona fide employees of such tenants, co-tenants, and occupants residing in the housing accommodation in connection with their employment are not included. In addition, where a housing accommodation is sublet, the annual income of a bona fide subtenant is not included. In all cases, the operative date for determining the nature of any person's status or occupancy is the date that this form is served upon the tenant. The incomes of otherwise qualifying tenants or occupants who temporarily vacated the housing accommodation during the 2016, 2017 or 2018 calendar years will be included in total annual income. This form, when served upon a tenant, initiates the process of determining whether this housing accommodation qualifies for deregulation based upon the above criteria. This housing accommodation can only be deregulated **pursuant to a separate order issued by the DHCR** in response to an owner's filing of a petition for deregulation based on the tenant's (s') income. **No order of deregulation will be issued if the owner is receiving J-51 or 421-a tax benefits.**

* **Deregulation Rent Threshold:** New York City - \$2,733.75; Westchester (owner pays for heat and hot water) - \$2,774.72; Westchester (tenant pays for heat or hot water) - \$2,759.70; Nassau - \$2,747.42; and Rockland - \$2,733.75.

Part A

(To be completed by the owner or the owner's managing agent)

- | | |
|---|---|
| <p>1. Mailing Address of Owner or Managing Agent:</p> <p>Name: _____</p> <p>Number/Street: _____</p> <p>City,
State, Zip Code: _____</p> | <p>2. Mailing Address of Tenant(s): (as named on lease)</p> <p>Name: _____</p> <p>Number/Street: _____ Apt. No.: _____</p> <p>City,
State, Zip Code: _____</p> |
|---|---|

 (Name of Owner if different from above.)

3. List the docket number(s) of all DHCR proceeding(s) involving the subject housing accommodation of which you are aware:
- _____

4. Signature of Owner or Managing Agent: _____

Name (printed): _____ Date: ____/____/____

Part B

(To be completed by the tenant(s) named in the existing lease or by statutory tenant(s) and returned to the owner, not to DHCR. Also, where the tenant named in the lease is a corporation, consulate, institution or a business entity, all occupants must complete this form.)

Tenants are not required to complete this form if the legal regulated rent or maximum rent of their housing accommodation is less than the deregulation rent threshold per month, or if they are in receipt of SCRIE or DRIE benefits.

5. List the names of all tenants of this housing accommodation. Include all persons whose names are recited as the tenant or co-tenant on any lease (for rent-stabilized housing accommodations) as well as "statutory tenants" (those without a current lease) if this is a rent-controlled housing accommodation. In the "status" column, enter: "a" for those tenants who occupy this housing accommodation as a primary residence on other than a temporary basis or who have sublet this housing accommodation to another person; "b" for those tenants who occupy it as a non-primary residence; "c" for those tenants who have temporarily vacated this housing accommodation (other than those listed under "a" above who have sublet the housing accommodation), and "d" for those tenants who have permanently vacated the housing accommodation. If you entered "c" or "d" for any tenant, enter the date upon which that tenant vacated the apartment. For each tenant listed, indicate by writing "Yes" or "No" in the space provided, whether the tenant filed New York State income tax returns for 2016 and 2017. If any tenant did not file a return for one or both years, give the reason(s) for not filing. **(Attach an additional sheet if necessary.)**

Name of Tenant	Status (a), (b), (c), or (d)	Vacancy Date for status (c) or (d) (mo./day/yr.)	N.Y.S. Income Tax Return Filed?		Reason for not filing
			2016	2017	
_____	_____	___/___/___	_____	_____	_____
_____	_____	___/___/___	_____	_____	_____
_____	_____	___/___/___	_____	_____	_____
_____	_____	___/___/___	_____	_____	_____

6. List all the names of all other persons who occupy this housing accommodation as a primary residence on other than a temporary basis as of the date this form was served upon you by the owner, or who occupied it as a primary residence on other than a temporary basis at any time during the period from January 1, 2016 through the date this form was served upon you by the owner (include children and other relatives). In the "status" column, enter "a" for such persons who occupy the housing accommodation as a primary residence on other than a temporary basis as of the date this form was served upon you by the owner; "b" for such persons who now occupy the apartment as other than a primary residence; "c" for such persons who have temporarily vacated the housing accommodation, and "d" for such persons who have permanently vacated the housing accommodation. For all persons whose status you entered as "b," "c," or "d," enter the date such persons ceased maintaining the accommodation as their primary residence or vacated the accommodation. If any person listed is a child, a bona fide employee of an occupant residing in the housing accommodation in connection with such employment, or a bona fide subtenant in occupancy pursuant to the provisions of Section 226-b of the Real Property Law, check the appropriate box. For each person listed (other than a bona fide employee or a bona fide subtenant), indicate, by writing "Yes" or "No" in the spaces provided, whether such person was required to file New York State income tax returns for 2016 and 2017 and whether such persons did file such returns.

Name Occupant	Status (a, b, c, or d)	Date of Vacancy or of Change in Use (mo./day/yr.) for status b, c, or d	Employee	Subtenant	Child	Age of Child	N.Y.S. Income Tax Return Required?		N.Y.S. Income Tax Return Filed?	
							2016	2017	2016	2017
_____	_____	___/___/___	<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"/>	_____	_____	_____	_____	_____

If any occupant listed (other than a bona fide employee or bona fide subtenant) did not file a N.Y.S. income tax return for either or both years, indicate that occupant's name and explain **(attach an additional sheet if necessary)**: _____

7. List the docket number(s) of all DHCR proceeding(s) involving the subject housing accommodation: _____

8. **Income Certification**

I (we) hereby certify that the total annual income (the total federal adjusted gross incomes as reported on the New York State income tax returns) of all persons identified in Items 5 and 6 above, **excluding** (for rent-stabilized and rent-controlled apartments):

- those persons listed in Item 5 under status "d";
- those persons designated as employees or subtenants in Item 6;
- those persons listed in Item 6 under status "b" and "d"; and
- for rent-controlled apartments **only**, also excluding those persons listed in Item 5 under status "b," is

(Check one)

- in excess of \$200,000.00 in each of the two preceding calendar years.
- \$200,000.00 or less in either of the two preceding calendar years.

Signature of Tenant

Name (printed)

Date

Signature of Tenant

Name (printed)

Date

Return the completed form to the owner, at the address indicated in Part A, Item 1 on page 1 of this form. Do not return this form to DHCR.

It is not necessary that the statements made in this form be notarized. However, intentionally false statements may subject you to the penalties provided by law.

Notice to Tenant(s)

By serving you with this form for completion, the owner is asking for information which may result in the elimination of rent control or rent stabilization protections for your apartment, such as the protections against unlimited rent increases and eviction. **The income level certified to by you may be subject to verification by the New York State Department of Taxation and Finance pursuant to Section 171b of the Tax Law.** You are not required to provide any information regarding your income except that which is requested on this form. You have protections available to you to prevent harassment by the owner.

You must return this completed certification **to the owner** (not to DHCR) at the address indicated on this form **within thirty days** after the owner served you with the form. You should retain a copy of the completed form. Failure to reply may ultimately result in the deregulation of the subject housing accommodation.

You **must** keep photocopies of the preprinted mailing labels or the first page of the New York State income tax returns (**with social security numbers and income figures deleted**) for each tenant or occupant listed on this form for **both** tax years 2016 and 2017 for future submission to DHCR when requested.

Notice to Owner

DHCR shall dismiss an owner's petition for deregulation where the owner cannot prove that the Income Certification Form was served upon the tenant **on or before May first of each calendar year. Owner's may not serve an ICF on any apartment where the tenant is the recipient of SCRIE or DRIE benefits.** The owner is required to serve the Income Certification Form by any of the following methods:

- 1) Personal delivery, where accompanied by a copy of the Income Certification Form signed (not initialed) by the tenant upon receipt; and/or
- 2) Certified mail where accompanied by a United States Postal Service receipt; and/or
- 3) Regular first-class mail where accompanied by a United States Postal Service Certificate of Mailing.

It is suggested that the owner retain proof of service, together with a copy of the form served on the tenant.

Quienes deseen más información o asistencia, pueden llamar a la Línea de Información de Alquileres de la DHCR a (718) 739-6400.

