

# **BRANDT, STEINBERG, LEWIS & BLOND LLP**

## **INSTRUCTIONS FOR COMPLETION OF 2021/22 TAX COMMISSION ADDENDUM TO APPLICATION FOR CORRECTION (TC200)**

This supplemental form must be filed by lessees who occupy the entire property and are not required to file an income and expense schedule, and applicants who are neither owner nor lessee of the entire tax lot, including certain fiduciaries such as executors. Additionally, the form is required to report the details of any sale, or construction and/or major alteration which took place subsequent to January 5, 2019.

Parts 1 and 2 of this form must be completed in all cases. Several of the remaining sections have duplicate questions on either the application for correction (TC101) or one of the income and expense schedules (TC201, TC203, TC208, TC214) and need not be answered here if completed on the other form.

Please check the accuracy of all inserted information. Make any necessary changes. Initial all changes. Complete all applicable sections. This form should be filed with the application prior to the March 1st. deadline. If necessary, specific information as to any sale (Part 3) or construction (Part 4) may be supplied later.

### **PART 1. PROPERTY IDENTIFICATION**

For condominium units, answer question 1(a). For others, answer question 1(b) "Yes" or "No"; make appropriate entries if "Yes".

### **PART 2. APPLICANT'S RELATION TO PROPERTY; REQUIREMENTS FOR LEGAL STANDING**

The three (3) questions marked with diamond symbols must be answered "Yes" or "No", with appropriate entries if "Yes". Indicate relation of applicant to property by checking the appropriate box (1-9). Applicants other than Owner (box 1), Net Lessee (box 2), or Condominium Board of Managers (box 7) must additionally provide documentation specified therein. Fiduciaries other than trustees of an owning trust must check box 9 and insert their title.

### **PART 3. SALE OR TRANSFER AFTER JANUARY 5, 2019.**

Answer first question "Yes" or "No" as to any transaction after January 5, 2019. If "Yes", complete second question to indicate whether transfer is between related parties. If a related transfer, insert requested details. If a non-related transaction, call this office to obtain Tax Commission form TC230 (Sale Statement).

### **PART 4. CONSTRUCTION, DEMOLITION OR MAJOR ALTERATION AFTER JANUARY 5, 2019.**

Answer "Yes" or "No" as to any construction, demolition or major alteration work done in the property since January 5, 2019. If "Yes", supply requested details. Also, if a new building has been proposed in filed plans, answer "Yes" and complete the remaining portion as appropriate.

### **PART 5. NET LEASE OR GROUND LEASE AS OF JANUARY 5, 2021.**

To be completed only by (1) owners of net leased property or (2) applicants who are net lessees or ground lessees. Insert all requested information.

### **PART 6. USE BY APPLICANT (as of January 5, 2021)**

Answer "Yes" or "No" whether any portion of the property was occupied by the applicant or a related entity as of January 5, 2021. If "Yes", complete all entries to describe the extent and nature of occupancy.