



**TAX COMMISSION OF THE CITY OF NEW YORK**  
**1 Centre Street, Room 2400, New York, NY 10007**

**FILE NAMING CONVENTIONS**  
**Applications for Correction and Income/Expense Statements**

Applications for Correction and Income/Expense Statements submitted electronically to the Tax Commission must both comply with the following file naming convention:

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**Boro-Block-Lot**

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Example: Using the naming convention listed above, an Application for Correction for a tax parcel would be named 1-121-1.

Details

- Use only dashes as separators. NO slashes.  
Correct: 1-121-1  
Wrong: 1/121/1
- Do *not* use letters as borough indicators. Wrong: M-121-1  
Boroughs should be represented with the appropriate digit below:
  - 1 -Manhattan
  - 2 -Bronx
  - 3 -Brooklyn
  - 4 -Queens
  - 5 -Staten Island
- Applications pertaining to multiple properties (e.g. condominium units) must use the lowest lot of the lot range in the file name. Example: An analysis covers lots 1200-1205. The low lot of the condominium lot range is 1200 so the correct file name is:  
  
1-1234-1200
- Do not include the submission year in the file name of Applications or income and expense statements.
- The naming convention detailed above should be followed when filing a Supplemental Application (TC-150) with an attachment.