

NYC Tax Commission
Reserves
Submission of Additional Documentation Post-Hearing

These instructions apply only to those matters that a hearing officer has marked as “reserve” so that additional documentation can be submitted post-hearing for consideration.

For example, a hearing on the application filed on BBL 1-2222-333 was held on 05-04-2026. At that time, the representative and hearing officer agreed that a determination would be held on reserve to allow for the submission of additional documentation.

The post-hearing additional information should be uploaded to Box in the same way that the analysis and other information is submitted. That is, the information should be uploaded to the same Hearing Material Folder used to upload pre-hearing submissions for consideration by the Hearing Officer.

When uploading submissions, the following naming convention should be followed:

Boro-Block-Lot-RESYR-[]

“RES” identifies the document submission as being a RESERVE.

“YR” represents the last two digits of the submission year.

The brackets shown above should not be made part of the file name. They are shown above to indicate where a representative can tailor the file name to indicate the type of document being submitted.

For example: using the naming convention listed above, the file name:

1-121-1-RES26-stackingplan

indicates that the reserve submission is a stacking plan.

Where multiple reserve documents are submitted to the same hearing material folder, the file names should be tailored to distinguish between them. For example:

1-121-1-RES26-Document1
1-121-1-RES26-Document2

Remember:

Use only dashes as separators. NO slashes.

Correct: 1-121-1-RES26-doc1

Wrong: 1/121/1-RES26/doc1

Do *not* use letters as borough indicators. Wrong: **M**-121-1-RES26-doc1