



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

TC106A
2026/27

APPEAL OF DENIAL OF A SENIOR CITIZEN OR DISABLED HOMEOWNER'S EXEMPTION

BEFORE BEGINNING THIS FORM, READ TC600PE AND ALL INSTRUCTIONS ON THE BACK OF THIS FORM. COMPLETE ALL PARTS AND ANSWER ALL QUESTIONS. THE APPLICATION MUST BE RECEIVED BY THE TAX COMMISSION BY JUNE 1, 2026. YOU MUST ATTACH A COPY OF THE EXEMPTION APPLICATION YOU FILED WITH THE FINANCE DEPARTMENT AND A COPY OF THE NOTICE YOU RECEIVED DENYING OR REVOKING AN EXEMPTION.

1. PROPERTY IDENTIFICATION	
BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK
LOT	ASSESSMENT YEAR 2026/27

Type of Residence (check one):
 1-, 2-, 3-family dwelling or condominium unit Cooperative unit. Enter apartment # _____
 Other (please specify): _____ What percentage of space at the property is used as your primary residence? : _____ %
 FULL ADDRESS OF PROPERTY INCLUDING ZIP CODE AND APARTMENT NO.: _____

2. OWNER INFORMATION - The applicant must be an owner using the property as their primary residence.

Name of owner _____ Date of purchase ____/____/____
 Social Security Number _____ -- _____ -- _____ Date of Birth ____/____/____
Yes No Are there other owners? If "YES", a completed TC106SUP form for each owner must be attached to this application.
LEAVING THIS QUESTION BLANK WILL RESULT IN AN AUTOMATIC DENIAL OF YOUR APPEAL.

3. CONTACT INFORMATION FOR OWNER

PHONE NO. _____ NAME OF PERSON TO BE CONTACTED _____
 MAILING ADDRESS _____ EMAIL ADDRESS _____

4. SENIOR EXEMPTION (SCHE) (YOU CANNOT GET BOTH SCHE & DHE. If you qualify for both you will receive SCHE)

Yes No This property is my primary residence. Yes No I own another property. If yes, provide the address: _____
 Yes No I am receiving an exemption on another property. If yes, provide the address: _____
 My household income for **2024** was \$ _____.
Proof Attached: Check each type of proof attached. No appeal will be reviewed without the required proof.
 Proof of age: Copy of a government-issued ID such as a driver's license, passport or birth certificate.
 Proof of income: Copies of your complete and signed **2024 federal** tax returns or other proof of 2024 income and an explanation as to why any owner is not required to file a federal return. **STATE RETURNS, TAX TRANSCRIPTS OR FORM 1040X ARE NOT ACCEPTABLE.**
 Copies of receipts for unreimbursed 2024 medical or prescription expenses. You must provide a total for all expenses. See instructions.
 Copy of application to the Finance Department seeking this exemption.
 Copy of the Finance Department's denial or revocation notice. Reason for denial _____

5. DISABLED HOMEOWNER EXEMPTION (DHE)

Yes No This property is my primary residence and is NOT a limited profit housing company, limited dividend housing company, Mitchell Lama, redevelopment company or HDFC property. Contact your management company or property manager if you do not know.
 Yes No I own another property. If yes, provide the address: _____
 Yes No I am receiving an exemption on another property. If yes, provide the address: _____
 My household income for **2024** was \$ _____.
Proof Attached: Check each type of proof attached. No appeal will be reviewed without the required proof.
 Proof of disability: Copy of one of the following for each owner: the 2024 award letter from the Social Security Administration, the Railroad Retirement Board or the U.S. Postal Service, an order from the Workers' Compensation Board determining an award for compensation for permanent total disability or permanent partial disability, a Certificate from the State Commission for the Blind and Visually Handicapped, or a Veterans Administration letter stating that you are entitled to a veterans disability pension. See instructions.
 Proof of income: Copies of your complete and signed **2024 federal** tax returns or other proof of 2024 income and an explanation as to why any owner is not required to file a federal return. **STATE RETURNS, TAX TRANSCRIPTS OR FORM 1040X ARE NOT ACCEPTABLE.**
 Copies of receipts for unreimbursed 2024 medical or prescription expenses. You must provide a total for all expenses. See instructions.
 Copy of application to the Finance Department seeking this exemption.
 Copy of the Finance Department's denial or revocation notice. Reason for denial _____

6. ATTACHMENTS - List all documents attached. Number the pages.

_____ Last page number _____

7. OATH This application must be signed by the applicant or by an individual authorized to sign by a valid power of attorney from the applicant. A copy of the power of attorney must be attached.

I have read this form and all relevant instructions, whether on this form, or on another. I certify that all statements made on this application, and on any attachments, are true and correct to the best of my knowledge and belief, and I understand that such statements are being relied upon by the City of New York, and that they are subject to verification. I have read this entire form before signing it. I am personally responsible for the accuracy of the information provided on this application, and any attachments. I also understand that the making of any willful false statement of material fact on this application including the attached sheet(s) will subject me to the provisions of the penal law relevant to the making and filing of false statements.

Print name: _____ Signed: _____ Date: _____
 The signer **must** appear and acknowledge the signature before a notary.
 Sworn to before me:
 County _____ State _____ Date: _____
 Signature of person administering oath _____



INSTRUCTIONS

This application only can be used to appeal a denial or revocation of a Senior (SCHE) or Disabled Homeowner's exemption (DHE) by the Department of Finance. This application cannot be used to protest the assessed value of the property or eligibility for any other exemption.

If: (i) you applied for a SCHE or DHE exemption and the Department of Finance sent you a letter stating that you are NOT eligible to receive either exemption, or Finance granted you a smaller exemption percentage than you believe you are entitled to, or (ii) you had a SCHE or DHE exemption and the Department of Finance has revoked it for the 2026/27 tax year, you can protest that denial or revocation by submitting this application to the New York City Tax Commission.

You can mail or deliver by hand this application to the Tax Commission's office at: 1 Centre Street, Room 2400, New York, NY 10007, or to one of the Department of Finance business centers. Emailing the application and/or attachments is not allowed. **Your application must be received by June 1, 2026.**

However, if the notice you received from the Department of Finance denying or revoking a SCHE or DHE exemption for your property for the 2026/27 tax year was dated after May 1, 2026, you can file form TC106A to request Tax Commission review within 30 days of the date of the Finance Department notice.

FAILURE TO ANSWER A RELEVANT QUESTION OR PROVIDE REQUIRED PROOF MAY RESULT IN AN AUTOMATIC DENIAL OF YOUR APPEAL.

SECTION 1 - Your Borough, Block and Lot can be found on the letter you received from the Department of Finance.

SECTION 2 - Your Social Security Number and Date of Birth are required. Your Social Security Number will not be disclosed. **If there is more than one owner, each additional owner must complete a TC106SUP form that must be attached to this form, and provide proof of their income for 2024.**

SECTIONS 4-5 – To qualify for SCHE, ALL owners of the property must be 65 by December 31, 2026, except for an owner who is the spouse or sibling of an owner who will be 65 by December 31, 2026. **Proof of age is required.** To qualify for DHE all owners of the property must be disabled, except for an owner who is the spouse or sibling of an owner with a disability. **Proof of disability is required.**

FOR BOTH SCHE & DHE:

All owners must certify that the property is their primary residence except a spouse or former spouse who is not a resident due to a divorce, separation or abandonment, or an owner who is not a resident because the owner is receiving health related services as an inpatient of a resident health care facility. **Proof of such inpatient residence must be submitted. You can only have one primary residence in any given year.**

Total combined income for all owners must be less than \$58,400. You must provide proof of income for calendar year 2024 for all owners (other than a spouse or former spouse who is not a resident due to a divorce or separation). **Attach a complete, signed copy of each owner's 2024 federal income tax return** including all schedules and attachments. **State tax returns are not acceptable.** If any owner was not required to file a federal or state tax return for 2024 please attach a list of all owners who were not required to file with an explanation as to why no filing was required and submit proof of income for each such owner (e.g., copies of W-2 forms, Social Security, 1099 forms). Proof that no federal tax return for 2024 was filed is not sufficient. **Proof of income for any year besides 2024 will not be considered.**

Unreimbursed medical expenses incurred in 2024, including prescription drug expenses and insurance premiums, may be considered and deducted from your income, **but only if you BOTH attach proof** for all such expenses, **AND provide a total** of such expenses. Unpaid expenses are not deductible, and bills are not acceptable proof.

To qualify for DHE, all owners must submit proof of disability except an owner who is a spouse or sibling of an owner who is disabled. Owners **must submit a copy of at least one of the following documents: the 2024 award letter from Social Security Administration; the 2024 award letter from the Railroad Board or U.S. Postal Service, an order from the chair of the Workers' Compensation Board determining an award for compensation for permanent total disability or permanent partial disability; or a Veterans Administration letter stating that you are entitled to a veterans disability pension; or a certificate from the State Commission for the Blind or Visually Handicapped. **Do not submit original documents.****

SECTION 6 – List all attachments and number all pages. You may attach any other information you believe relevant to dispute the reason given by the Finance Department for denying or revoking the exemption.

ANY PERSONAL EXEMPTION GRANT WOULD ONLY BE FOR THE 26/27 TAX YEAR; YOU NEED TO CONTACT FINANCE ABOUT FUTURE ELIGIBILITY.

QUESTIONS? Email tcpersonalexemptions@oata.nyc.gov