



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

**FILE NAMING CONVENTION**

Analyses prepared by representatives and submitted electronically to the Tax Commission for review by hearing officers must comply with the following file naming convention:

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**Boro-Block-Lot-AYR**

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Where:

“-A” identifies the document as an analysis, and

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

Example: Using the naming convention listed above, an analysis for the One Centre Street tax parcel would be named 1-121-1-A25.

Details

- Use only dashes as separators. NO slashes.  
Correct: 1-121-1-A25  
Wrong: 1/121/1-A25
- 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
- Analyses 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-A25
- Submission Year should be expressed as two digits. Therefore, a submission year of 2025 would be indicated by “25” in the YR position.
- If a submitted analysis seeks a reduction only in the back year, the submission year is still the current year.
- Do not submit documents unrelated to an analysis as part of the same file that indicates the submission is an analysis. For example, if you are submitting a TC159 for consideration by the hearing officer, it should be uploaded to Box.com separately from the analysis.