

## **COMPUTER READABLE FORMS**

This information sheet was prepared to help familiarize property owners and their representatives with the Tax Commission's 2025 TC201 computer readable form and how to complete it. This sheet will be updated with additional information from time to time, if appropriate.

If you look at the 2025 TC201 posted on the Tax Commission website and think it looks almost identical to TC201s from the past, that's because it is almost identical. The 2025 TC201 isn't different because it has a new glitzy format. And the 2025 TC201 isn't different from prior TC201 forms because different information is necessary to complete it.

So, what's the big deal about the 2025 TC201? The Tax Commission is evaluating the practicability of relying, in part, on computer technology to more efficiently read and process information submitted by on TC forms. Part of this process will include evaluating the results from tests that will be done using the 2025 TC201 form.

Should you be completing the TC201 differently than in the past? Well, that all depends on how you completed the form in the past. From a technical perspective, some of the factors that can impact a computer's ability to read a form are outlined below.

- **Avoid using TC201 forms that deviate from the "official" 2025 TC201 form template on the Tax Commission website:**
  - **Avoid rotated images** – Even 1° of rotation can create challenges for computer readers, and anything past 3° of rotation is likely to have a significant negative impact.
  - **Avoid poor quality copies of the 2025 TC201**- This includes forms that appear grainy or faded . Contrast and clarity should have been maintained in the printing process. You can compare your form with the 2025 TC201 posted on the Tax Commission website to confirm that formatting and other characteristics of the online form match the one you are using.
  - **Follow the directions on the form.** For example, Yes/No questions should be answered with a positive or negative response, not "N/A". Variations of "Yes" and "No" are ok (Y, N, ✓, ☒).
- **Data you enter on the form should not overlap with text printed on the TC201 form template.** When completing the TC201, information/data should be entered in the space provided for it. Stated another way, data you enter on the form should appear only in the data field and should not overlap with any text or image already on the form.
- **Avoid extraneous characters on the form**– Any character, in or outside of a data field, could be interpreted as data. Data fields should only contain actual data and not any extra words or characters. Data should not appear outside of a data field.
- **Handwriting/Typing**- Data entered onto the TC201 can be handwritten or typed as long as the data is clear and in a dark blue or black ink (no pencil) on white paper. Perhaps it should come as no surprise, but messy handwriting can be problematic for computer readers. In addition, text that is light in color or that appears grainy can impact the accuracy of the computer reader regardless of whether the form was handwritten or typed.

**Final Thought:** The extent to which the Tax Commission can realistically rely on computer readers for any given process in the long term is an open question at this time. Whether any steps will be taken to reduce particular error types on the form down the road will only be known when we see the number of forms that get flagged and the reason(s) they get flagged. In 2025, however, the readability of TC201s will not be tracked by BBL or by the property owner or representative that filed it. Tax Commission review of the TC201s filed in 2025 will not be impacted by or depend on computer readers.

The Tax Commission thanks you for your attention to the foregoing and appreciates your cooperation.

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

**TC-OCR**  
**2025/26**

Rev 1/2025

**COMPUTER READABLE FORMS**

***Additional Information for Taxpayer Representatives***

There are two areas on the 2025 TC201 where the computer will not read. The first space is within the box located on page one of the TC201 (in the top left corner).

YEAR 2025/26	BOROUGH	BLOCK	LOT	GROUP #	<input type="checkbox"/> High Value <input type="checkbox"/> Copy	REVIEWED BY					
<div style="display: flex; justify-content: space-between;"><div><b>TAX COMMISSION OF THE CITY OF NEW YORK</b> 1 Centre Street, Room 2400, New York, NY 10007 <b>INCOME AND EXPENSE SCHEDULE FOR RENT-PRODUCING PROPERTY</b></div><div style="border: 1px solid black; padding: 5px; text-align: center;"><b>TC201</b> <b>2025/26</b></div></div> <p>ATTACH TO AN APPLICATION. TC201 IS NOT VALID IF FILED SEPARATELY. READ TC201 INSTRUCTIONS BEFORE YOU BEGIN. COMPLETE ALL PARTS OF TC201. ANSWER ALL QUESTIONS MARKED ◆. ALL INCOME FROM THE PROPERTY, WHATEVER ITS SOURCE, MUST BE REPORTED IN PARTS 6-9 ON PAGE 2.</p> <b>1. PROPERTY IDENTIFICATION</b> <table border="1"><tr><td>BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)</td><td>BLOCK</td><td>LOT</td><td>TAX COMM. GROUP NO.</td><td>ASSESSMENT YEAR 2025/26</td></tr></table> <p>a. ◆ If property is a condominium, does this schedule cover all lots listed on Form TC109? (Y/N). If yes, skip section b.</p> <p>b. ◆ Does this schedule cover more than one tax lot? (Y/N). If yes, state total number of lots _____ and list block and lot numbers: Block _____ Lots _____ Block _____ Lots _____ Block _____ Lots _____ Block _____ Lots _____ Check if applicable: <input type="checkbox"/> Additional lots are listed on page _____ <input type="checkbox"/> All lots are contiguous <input type="checkbox"/> All lots are operated as a unit</p> <p>c. ◆ Does this schedule report occupancy and income for the entire tax lot (or lots)? (Y/N). If no, describe portions not covered and reason for omission: _____</p> <b>2. CURRENT YEAR REPORTING PERIOD AND ACCOUNTING BASIS</b> <b>ACCOUNTANT'S CERTIFICATION FORM TC309 MAY BE REQUIRED SEE INSTRUCTIONS</b>							BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	TAX COMM. GROUP NO.	ASSESSMENT YEAR 2025/26
BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	TAX COMM. GROUP NO.	ASSESSMENT YEAR 2025/26							

The second space is withing the three "posts" located at the bottom of the back side of the 2025 TC201.

Page _____	_____	_____	TC201
------------	-------	-------	-------

These spaces were provided primarily for taxpayer representatives, many of whom have historically made notations in the margins of the form.

**COMPUTER READABLE FORMS**

