


YEAR 2026/27	BOROUGH	BLOCK	LOT	GROUP #	REVIEWED BY
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TAX COMMISSION OF THE CITY OF NEW YORK
1 Centre Street, Room 2400, New York, NY 10007

TC309
2026/27

ACCOUNTANT'S CERTIFICATION

Attach to an Application and an Income and Expense Statement. It is not valid if filed separately.

NOTE: THE AV THRESHOLD HAS BEEN RAISED TO \$5,400,000 FROM \$5,000,000

File TC309 with an application or supplemental application and Form TC201, the Tax Commission's schedule of income and expenses for rent producing properties, for a single parcel with a total tentative actual assessed valuation of \$5,400,000, and income exceeding \$100,000, as stated in Form TC201. In 2026, for consolidated properties, the AV threshold applies to each separate tax lot and not the consolidated AV total. An accountant's certification is required only for rent-producing properties. TC309 is not required when the Tax Commission prescribes use of a schedule other than Form TC201. The certification is limited to certain parts of TC201 as indicated in the form. Form TC201 and this certification are part of an application for correction or supplemental application. They may not be submitted separately. The Tax Commission has no authority to extend the time for filing. It must be signed by an independent certified public accountant, using his or her own name, not the firm name. This form and the schedule which it accompanies are subject to public disclosure. This certification is attached to an application for property identified as follows:

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BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	REP. TC GROUP NUMBER	ASSESSMENT YEAR 2026/27
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INDEPENDENT AUDITOR'S REPORT - THIS CERTIFICATION MUST NOT BE CONDITIONED, MODIFIED OR ALTERED IN ANY RESPECT.

I have audited the accompanying schedule of income and expenses, Form TC201, prepared pursuant to the requirements of the Tax Commission of the City of New York, of _____, the applicant, reflecting the operations of the property or properties identified on that TC201 for the #____ months ending (month/day/year) _____ and the related footnotes (the Schedule). In my opinion the Schedule presents fairly, in all material respects, the information contained therein on borough/block/lot ____/____/____ of the applicant for the #____ months ended (month/day/year) ____ in conformity with the basis of accounting described below.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. My responsibility is to express an opinion on the Form TC201 based on my audit. I am required to be independent of the applicant and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Form TC201. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Form TC201, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the applicant's preparation and fair presentation of the Form TC201 in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the applicant's internal control. Accordingly, I express no such opinion. An audit also includes assessing the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by the applicant, as well as evaluating the overall schedule presentation. I believe that my audit provides a reasonable basis for my opinion.

The applicant is responsible for the preparation and fair presentation of the Schedule in accordance with the basis of accounting described below. The applicant is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of this schedule that is free from material misstatement, whether due to fraud or error.

EMPHASIS OF MATTER – BASIS OF ACCOUNTING: The Schedule is presented pursuant to the requirements of the Tax Commission of the City of New York and on the basis of accounting described below and is not intended to be a complete presentation of the property's revenues and expenses. My opinion is not modified with respect to this matter. Because of the foregoing, the Schedule does not purport to present results of operations in conformity with generally accepted accounting principles. As a result, the Schedule may not be suitable for another purpose.

☐ **ACCRUAL BASIS.** The Schedule has been prepared on the accrual basis. Under the requirements of the Tax Commission, the Schedule does not include interest expense, depreciation, other items set forth below, and footnote disclosures which are necessary for a complete presentation of the results of operations of the property in conformity with generally accepted accounting principles.

☐ **CASH BASIS.** The Schedule has been prepared on the basis of cash receipts and disbursements; consequently, certain revenues are recognized when received rather than earned, and certain expenses are recognized when paid rather than when the obligation is incurred. In addition, under the requirements of the Tax Commission, the Schedule does not include interest expense, depreciation, other items set forth below, and footnote disclosures which are necessary for a complete presentation of the results of operations of the property in conformity with generally accepted accounting principles.

Other income and expense items excluded from Form TC201 schedule of income and expenses:

Footnotes: _____

OTHER MATTERS: This report is prepared solely for information and use of the applicant and for filing with the Tax Commission of the City of New York and should not be used for any other purpose.

SIGNATURE OF CERTIFIED PUBLIC ACCOUNTANT: _____, CPA
PRINT NAME OF SIGNER: _____
PRINT FIRM NAME: _____
ADDRESS: _____
DATE: ____/____/____