



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

TC610
2025/26

REGISTRATION FOR REPRESENTATIVES

INSTRUCTIONS: Representatives appearing before the Tax Commission must register annually. In 2025, your TC610 must be received by February 12th. Applications that designate a representative who has not registered or renewed registration in 2025 will not be scheduled for a hearing. You must file Form TC610 before you appear at hearings on applications that do not designate you as the representative. Incomplete or illegible registration forms are invalid. Typewrite or print clearly in ink.

IDENTIFICATION AND CONTACT INFORMATION

NAME: _____

TAX COMMISSION GROUP NUMBER: _____

FIRM NAME: _____

BUSINESS ADDRESS: _____

BUSINESS PHONE NUMBER: (_____) _____ - _____ EXT. _____

BUSINESS EMAIL ADDRESS: _____

IF THERE IS ARE ANY CHANGES TO CONTACT INFORMATION AFTER YOU REGISTER, EMAIL THEM TO: TCINFO@OATA.NYC.GOV, PUTTING 610 IN THE SUBJECT LINE.

AS A REPRESENTATIVE OF AN INDIVIDUAL OR ENTITY APPLYING TO THE TAX COMMISSION FOR RELIEF, I UNDERSTAND AND ACCEPT THAT I HAVE A DUTY TO PROTECT THE INTEGRITY OF THE PROCESS. THE ACCURACY OF SUBMISSIONS IN SUPPORT OF AN APPLICATION IS PRIMARILY THE RESPONSIBILITY OF THE APPLICANT, BUT I HAVE RESPONSIBILITY AS WELL AS THE FILER OF THE SUBMISSION AND AS THE REPRESENTATIVE APPEARING AT A HEARING AND/OR SUBMITTING A WRITTEN ANALYSIS MAKING THE CASE FOR A CORRECTION OF ASSESSMENT. MY RESPONSIBILITY IS TO EXERCISE DUE DILIGENCE BEFORE FILING ANY SUBMISSION TO THE CITY OF NEW YORK.

DUE DILIGENCE IS DEFINED IN THE TAX COMMISSION RULES TO INCLUDE:

- learning and observing applicable statutes, rules, and instructions governing the disposition of applications before the Tax Commission;
- adhering to schedules for appearances;
- preparing or assisting in the preparation of, approving, and filing forms, documents, and other papers relating to applications; and
- determining whether oral and written arguments and representations to the Tax Commission are correct.

A representative who knows or has reason to believe that an applicant has made a factual error in or omission from an application or other document submitted to the Tax Commission shall advise the applicant promptly of such error or omission. The representative shall urge the applicant to correct the error and promptly submit the corrected information. If the applicant refuses to do so, the representative shall withdraw from representation regarding the application where continued representation would violate the Tax Commission rules or the applicable code or rules of professional conduct prescribed for the representative's profession.

Representatives shall not file an application, submit a document, or present testimony or other

evidence that is obviously false or that the representative knows or has reason to believe is false or fraudulent or contains false information.

Representatives shall not make any representation or fail to disclose any fact in any situation where such representative knows or has reason to know such representation or failure to disclose will mislead the Tax Commission.

Representatives shall not present a demand or an opinion of fact or law to the Tax Commission at a hearing unless the representative holds it in good faith and can support it on reasonable grounds.

An application shall not advance a claim unwarranted under existing law, unless supported by a good faith argument for extension, modification or reversal of existing law.

A representative shall not sign an application in the name of the applicant. A representative signing an application pursuant to a written power of attorney must sign in the representative's own name.

Representatives shall exercise due diligence in ascertaining and reporting to the Tax Commission transactions concerning the property occurring after an application is filed until the application is determined or an offer (if any) is accepted, whichever occurs later. Such transactions include: (1) any transfer of the property under review; (2) any transfer of an ownership interest in the property; or (3) the execution of a contract to transfer the property.

I AM FAMILIAR WITH THE RULES OF PRACTICE BEFORE THE TAX COMMISSION AND THE INSTRUCTIONS FOR 2025, AND HAVE READ THEM WITHIN THE PAST MONTH,
_____ (Initial)

I AGREE TO OBSERVE THE TAX COMMISSION'S RULES AND INSTRUCTIONS IN GOOD FAITH AND WITH DUE DILIGENCE. _____ (Initial)

SIGNATURE

DATE

For Tax Commission Use:

Date Received _____

Registry Identification _____

Date Entered _____

By _____