



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

DATA
2026/27

SPECIFICATIONS FOR NOTICE OF FILING BY ELECTRONIC MEANS IN 2026/27

1. Application data files to provide electronic notice of filing must be formatted according to Tax Commission specifications for 2026. Prepare the application data file as specified in the layout table "Tax Commission Notice of Filing by Electronic Means". The file should include application data for utility properties (REUC), if any.
2. Submit your application data file to the Tax Commission no later than 5:00 PM on **March 6, 2026**. If delivery can be arranged before **March 6**, please do so. For tax class one or other applications timely filed after **March 02**, submit a separate application data file no later than **March 20**. **Starting in 2026, Tax Commission will no longer accept data files via email. Please upload all data files into Box.com folders (To Tax Commission-->Data File Submission).**
3. The data file must not include a record unless a paper application was actually filed. The system that produces your data file should be designed to block a record unless a notation that the application was actually filed has been entered.
4. Include just applications that list your firm as the contact person. If your firm is preparing a data file of another firm's applications, create a separate file.
5. Do not use the specifications for application data files to update "Calendar" status in April 2025. Use the Update specifications printed on a separate sheet.
6. **Field 4. FORM1.** The specified codes indicate the application form number. Use code **8** (Form TC108) for all class one property, **including tax class one condominium units**. Enter code **9** (Form TC109) in your data file for **tax class 2 and 4 condominiums**. Use code **5** (Form TC105) for REUC properties. If you seek to have a property reclassified as tax class one, from another tax class, use Form TC106, code **6**.
7. **Field 5. RELATION.** The specified codes match the categories in Part 2 of Form TC200. Enter code **1** for just owners; code **2** for net-lessee applicants. Instructions in 2026 on coding this field remain the same as in 2025; see instructions for Form TC200, Part 2. In 2026, executors, administrators, trustees, guardians, conservators or other fiduciaries signing the application must check the box in Form TC200, Part 2 of the principal's relation to the property and should enter the same code number in the RELATION field. If the principal owns the property, the fiduciary's relation is **1**, the code for owners. Using the wrong code may require rescheduling the hearing on the property or deferring the hearing until 2026.
8. **Field 6. RECLASS / EXEMPTION.** Reclassification claims may only be made by filing the application on Form TC106. Form TC106 may also be used for exemption claims. Use code **R** for a reclassification claim, code **E** for an exemption claim, or code **B** for both. The field should not be blank if Form TC106 is used. If any form other than Form TC106 is used, the RECLASS field must be blank.
9. **Field 7. CALENDAR.** Errors in Field 7 interfere with calendaring and scheduling of your hearings. Please make sure the data is consistent with the current definitions.

Leave Field 7 blank in the following circumstances:

10. **Field 7. CALENDAR.** Errors in Field 7 interfere with calendaring and scheduling of your hearings. Please make sure the data is consistent with the current definitions.

Leave Field 7 blank in the following circumstances:

- the application is eligible for review, and review is sought in 2026;
- no TCIE is required to be eligible for review, such as for an entirely owner-occupied property;
- you anticipate that a TCIE (attached to Form TC150) for properties assessed at \$750,000 or more will be filed on or before March 23, 2026 (although not yet filed when the data is prepared); or you are uncertain whether a required TCIE will be filed timely.

Enter code 1 in Field 7 if you know that a TCIE will **not** be filed in connection with an application for which a TCIE is required to be eligible for review at the Tax Commission.

Enter code 2 in Field 7 if the applicant does not request either a personal hearing or review as submitted in 2026.

11. The three condominium fields on the data file layout must be filled for all condominium applications: CONDOHI, CONDO# and COVERAGE. These definitions have remained stable for many years, but errors in the condominium coverage field persist. Use coverage code 2 only when a single application covers all lots in the condominium. See the condominium specification sheet for detailed examples and definitions.

When filing for a board of managers of a condominium, list the applicant's name in the following manner: "ABC Park Avenue Condominium Board of Managers", not "The Board of Managers of the ABC Park Avenue Condominium."

12. If you did not provide notice of filing by electronic means last year, e-mail tcdata@oata.nyc.gov for information and assistance. Be prepared to supply test data by February 06 by e-mail.

13. Paper applications filed by representatives who submit electronic application data are handled separately from those filed by other representatives. File applications according to the instructions in Form TC600A. Call Norvella Hopkins at (212) 602-6257 to make an appointment to file applications. Mark Form TC10 receipt or list of applications "**DISK FILER**" for applications in your data file.

14. Mark your receipt Form TC10 "**NOT ON DISK**" for applications which are not and will not be in your data file. Also write "**NOT ON DISK**" on each of the original applications. This precaution will help us avoid errors in our records on the status of your applications, scheduling delays and the risk of deferring hearings until 2026.

15. Do not send anyone to deliver applications to the Tax Commission without marking your applications and assuring yourself that the person understands the different types of filings: Disk Filer, Not by E-mail; originals, copies, Rooms 1137 or 2400, and the categories of applications specified in Form TC600A and Tax Commission rules.

TAX COMMISSION NOTICE OF FILING BY ELECTRONIC MEANS - Submit data file by March 06, 2026 (Tax Class 1 by March 20)
FORMAT REQUIREMENTS: Use the following conventions to prepare your application data file:

1. Starting 2026, Tax Commission will no longer accept data files via email. Please upload all data files into Box.com folders (To Tax Commission-->Data File Submission)
2. Use the following filename – APP26xxx.txt (xxx = your group number).
4. Field delimiter - no. Record delimiter - yes. Insert leading zeros in all numeric fields.

	NAME	FIELD DESCRIPTION	TYPE	LENGTH	JUSTIFY	DEFAULT	COMMENTS
1	BORO		N	1	-	NOT BLANK	Use the following borough codes: 1 = Manhattan 2 = Bronx 3 = Brooklyn 4 = Queens 5 = Staten Island
2	BLOCK		N	5	RIGHT	NOT BLANK	
3	LOT		N	4	RIGHT	NOT BLANK	For an application covering more than one condo lot, use low lot number of each range of lots that the application covers.
4	FORM1	Form number	N	1	-	ZERO	Use the following codes: 1=TC101 5=TC105 (Billing No./pseudo BBL; no ID#s) 6=TC106 (BBL; no ID#s) 8=TC108 9=TC109 (tax class 2 and 4 condos)
5	RELATION		N	1	-	NOT BLANK	Use one of the following codes: 1=Owner of entire tax lot 2=Lessee of entire tax lot with authority to contest assessment 3=Partial tenant or other lessee 4=Contract vendee (buyer) 5=Mortgage lender 6=Receiver, bankruptcy trustee 7=Condominium board of managers 8=Owner of divided interest 9=Other (not owner or lessee)
6	RECLASS / EXEMPTION	Reclassification or exemption claim	A	1	-	BLANK	R = Reclassification E = Exemption B = Both reclassification and exemption If not filing Form TC106, this field must be blank.
7	CALENDAR STATUS		A	1	-	BLANK	1 = TCIE is required but will not be filed (ineligible for review) 2 = Does not request either a hearing or review as submitted If eligible for review and review is requested, this field must be blank.
8	REQUEST	Hearing request	A	1	-	BLANK	Y = Personal hearing requested N = Review on papers without a personal hearing
9	APPLNAME**	Applicant's name	A	25	LEFT	BLANK	
10	GROUP	Group #	N	3	RIGHT	ZERO	
11	CONDOHI*	Condo high lot	N	4	RIGHT	ZERO, FOR CONDOS NOT BLANK	If coverage = 1, same as low lot in Field 3 (Lot) If coverage = 2, high lot on application If coverage = 3, high lot of the single range of lots the application covers If coverage = 4, high lot of each range of lots the application covers
12	FILLER	One empty space	A	1	-	BLANK	
13	CONDO#	Appears on tax maps and RPAD tape	N	4	RIGHT	ZERO, FOR CONDOS NOT BLANK	
14	COVERAGE*	Condo coverage	N	1	-	ZERO, FOR CONDOS NOT BLANK	Use the following codes to describe a condominium application's coverage: 1 = A single lot 2 = The entire condominium 3 = All of the lots within a single range of lots 4 = All of the lots within two or more ranges of lots

*See additional specifications for condo high lot and coverage. When coverage = 4, a separate record is created for each range listed on the application form. Use coverage 2 only when a single application covers all lots in the condominium. If you file two applications within a condominium, one for the first lot, which is a commercial unit, and the other for all of the residential lots, list two records on the disk, one with coverage 1 and the other with coverage 3.

**When filing for a board of managers list the applicant's name in the following manner. "ABC Park Avenue Condominium Board of Managers" rather than "The Board of Managers of the ABC Park Avenue Condominium."

DATA FILE CROSS-EDITS AGAINST FORM NUMBER				
FIELD 4 FORM1	FIELD 6 RECLASS	FIELD 2 BLOCK	FIELD 13 CONDO #	TAX CLASS
1	Blank	0<x<16,351	0	2, 2A, 2B, 2C, 4
5	Blank	0<x<16,351	0	3, 4
6	E, R or B	0<x<90,000	x<10,000	Any class
8	Blank	0<x<16,351	x<10,000	1, 1A, 1B, 1C, 1D
9	Blank	0<x<16,351	0<x<10,000	2, 2C, 4

Application forms:

- | | |
|-----------|---|
| 1. TC 101 | Valuation only. Tax class 2 or 4 non-condo. |
| 5. TC 105 | Valuation only. Tax class 3 or 4 non-condo. |
| 6. TC 106 | Claim other than, or in addition to, valuation, such as exemption or classification claims. |
| 8. TC 108 | Valuation only. Tax class 1, condo and non-condo. |
| 9. TC 109 | Valuation only. Tax class 2 and 4 condominiums. |

DEFINITIONS AND USAGE OF CONDOMINIUM COVERAGE AND HIGH LOT			
COVERAGE FIELD 14	COVERAGE DEFINITION	CONDO HIGH LOT FIELD 11	# OF RECORDS IN DATA FILE
1	The application covers a single lot.	Same as lot	1
2	The application covers all lots within the condo*.	High lot of the condo*	1
3	The application covers a single range of lots within the condo. The lot numbers must be contiguous and have no numerical gaps, except gaps caused by the omission of lot numbers that do not exist within the condo as it appears on the tentative assessment roll.	High lot of the single range	1
** 4	The application covers multiple ranges of lots within the condo. The lot numbers within each range must be contiguous and have no numerical gaps except gaps caused by the omission of lot numbers that do not exist within the condo as it appears on the tentative assessment roll.	Each record in the file must contain the high lot of the range it represents, as listed on the application form.	Multiple

* A condo is defined as a group of tax lots that have the same borough, block number and condo number. The condo number is a number the Department of Finance assigns to each condominium when the declaration is filed with the surveyor. It appears on the tax maps and the assessment roll tape (RPAD file). If a single condo number has been assigned to lots having multiple block numbers, a separate application is required for each block.

** For records with coverage = 4, enhanced data entry is required for each application. In these cases, one disk file record is created for each range of lots listed on the application form. The first record must have all required fields filled in (see specification for defaults). This first record will contain the high lot of the first range of lots listed on the application form in the CONDO HIGH LOT field (not the application or condo high lot).

A subsequent record will be created on the file for each additional inclusive range of lots covered by the application as listed on the application form. For these subsequent records/ranges the CONDO HIGH LOT fields will contain the high lot of each individual range (not the first range, application or condo high lot). Each of these subsequent records must include the following fields; BORO, BLOCK, LOT (the low lot of the listed range), CONDO HIGH LOT (the hi-lot of the listed range), RELATION, GROUP, CONDO#, COVERAGE (must be = 4), and APPLNAME. The FORM1, RECLASS, TCIE and REQUEST fields may be omitted on all records/ranges except the first.

The data entered into the RELATION and APPLNAME fields of these secondary records must be exactly the same as the first record. This field will be used to link records. Typographical or data entry errors may cause records to be processed incorrectly. It is best to use an auto-fill feature, a ditto key or a cut and paste method to insure exact repetition of the applicant's name. Multiple lots within a block and condo filed by the same applicant must be covered on a single application unless coverage = 1 or 3. Only one coverage = 4 application is allowed per applicant.

EXAMPLE

You are filing 3 applications for condo number 372 located on block 1809 in Manhattan. You have filled in information on application forms as follows.

APPLICATION NUMBER 1 - SUSAN MILLER

This application covers:

- ☒ 1. A single lot
☐ 2. The entire condominium
☐ 3. All of the lots within a single range of lots
☐ 4. All of the lots within two or more ranges of lots, list each range below:

FROM LOT	TO LOT	FROM LOT	TO LOT	FROM LOT	TO
LOT					
1007 -	1007	-		-	
-		-		-	
-		-		-	

APPLICATION NUMBER 2 - Main St Condominium Board of Managers

This application covers:

- ☐ 1. A single lot
☐ 2. The entire condominium
☒ 3. All of the lots within a single range of lots
☐ 4. All of the lots within two or more ranges of lots, list each range below:

FROM LOT	TO LOT	FROM LOT	TO LOT	FROM LOT	TO
LOT					
1011 -	1050	-		-	
-		-		-	
-		-		-	

APPLICATION NUMBER 3 - Gotham Bank

This application covers:

- ☐ 1. A single lot
☐ 2. The entire condominium
☐ 3. All of the lots within a single range of lots
☒ 4. All of the lots within two or more ranges of lots, list each range below:

From lot	to lot	From lot	to lot	From lot	to lot
1001 -	1006	-		-	
1008 -	1010	-		-	
-		-		-	

The data file will contain one record for application 1, one record for application 2 and two records for application 3. The second record for application 3 must have an exact repetition of the applicant's name. The file would appear as follows.

101809100711	YSUSAN MILLER	0011007003721
101809101167	YMAIN ST CONDOMINIUM BOARD	0011050003723
101809100185	YGOTHAM BANK	0011006003724
1018091008 5	YGOTHAM BANK	0011010003724

TAX COMMISSION UPDATE OF “CALENDAR” STATUS BY ELECTRONIC MEANS

Submit updated data file for condo applications to the Tax Commission on or before March 27, 2026

Submit updated data file for non-condo applications to the Tax Commission on or before April 10, 2026

FORMAT REQUIREMENTS: The application Calendar Field Update data file must be prepared using the following conventions:

1. Starting 2026, Tax Commission will no longer accept data files via email. Please upload all data files into Box.com folders (To Tax Commission-->Data File Submission-->)
2. For condos use the following filename – CALENDARC26xxx.txt (xxx = your group number).
For non-condos use the following filename – CALENDARN26xxx.txt (xxx = your group number).
3. ASCII; fixed length 14.
4. Field delimiter - no. Record delimiter - yes. Insert leading zeros in all numeric fields.
5. Starting 2026, Tax Commission will no longer accept data files via email. Please upload all data files into Box.com folders (To Tax Commission-->Data File Submission)
6. First time filers submit test data by March 16, 2026.
7. For condominium applications, only enter the first lot of the application.

	NAME	FIELD DESCRIPTION	TYPE	LENGTH	JUSTIFY	DEFAULT	COMMENTS
1	BORO		N	1		NOT BLANK	Use the following codes: 1 = Manhattan 2 = Bronx 3 = Brooklyn 4 = Queens 5 = Staten Island
2	BLOCK		N	5	RIGHT	NOT BLANK	
3	LOT		N	4	RIGHT	NOT BLANK	For condominiums, only provide the first lot of the application
4	CALENDAR STATUS		A	1		2	1 = TCIE is required but has not been filed timely; so, the application is ineligible for review 2 = Neither a hearing nor review as submitted at the Tax Commission is requested this year
5	GROUP	Group #	N	3	RIGHT	ZERO	Representative's group number assigned by the Tax Commission

The Calendar Field Update data file supplements, and does not replace, the Tax Commission Notice of Filing by Electronic Means (application data files due March 6 and 20, 2026).