



Application for Enhanced STAR Exemption for the 2017-2018 School Year

For help completing this form, see the instructions on page 2. Attach additional sheets if necessary.

Form with fields for: Name(s) of owner(s), Mailing address of owner(s), Location of property, City, village, or post office, State, ZIP code, Daytime contact number, Evening contact number, School district, E-mail address, Tax map number of section/block/lot, Name(s) of any non-owner spouse(s), Address(es) of primary residence(s) if different from above.

- 1 Did you have a STAR exemption on this property for the 2015-2016 school year?
2 Will all owners be at least 65 years of age as of December 31, 2017, or if the property is owned by a married couple or by siblings, will at least one of the spouses or siblings be at least 65 years of age as of December 31, 2017?
3 Is the total 2015 combined income of all the owners, and of any owners' spouses residing on the premises, \$86,000 or less?
4 Do you wish to sign up for the Income Verification Program so you do not have to reapply for Enhanced STAR every year?
5 Do you or your spouse own another property that is either receiving a STAR exemption in New York State or a residency tax benefit in another state, such as the Florida Homestead exemption?

Certification

Caution: Anyone who misrepresents his or her primary residence, age, or income:

- will be subject to a penalty of the greater of \$100 or 20% of the improperly received tax savings
• will be prohibited from receiving the STAR exemption for six years, and
• may be subject to criminal prosecution.

I (we) certify that all of the above information is correct, that I (we) own the property listed above and it is my (our) primary residence and that my (our) 2015 income was less than \$86,000. I (we) understand it is my (our) obligation to notify the assessor if I (we) relocate to another primary residence and provide any documentation of eligibility that is required.

All resident owners must sign and date this form.

Signature and Date fields for two owners.

Return this form to your local assessor by taxable status date (see Deadline on page 2).

Instructions

General information

The Enhanced New York State School Tax Relief (STAR) exemption reduces the school tax liability for qualifying senior citizens by exempting a portion of the value of their home from the school tax.

To qualify, the home must be:

- owner-occupied, and
- the homeowners' primary residence.

The combined 2015 income of the owners and spouses who reside on the property must not exceed \$86,000 **and** you must have had a STAR exemption on the same property for the 2015-2016 school year.

Note: If you wish to continue receiving Enhanced STAR in future years without having to reapply and submit copies of your tax returns to the assessor every year, you may sign up for the STAR Income Verification Program by completing Form RP-425-IVP, *Application for the Enhanced STAR Income Verification Program*. If you do not choose to enroll in the Income Verification Program you must reapply each year to keep the Enhanced exemption in effect.

Deadline: You must file the application with your local assessor on or before the applicable *taxable status date*, which is generally March 1.

- In Westchester towns it is either May 1 or June 1;
- In Nassau County it is January 2;
- In the Villages of Bronxville and Kiryas Joel it is January 1; and
- In cities, check with your assessor.

For further information, ask your local assessor. Visit our website or your locality's website to find your local assessor's contact information.

Do not file this form with the New York State Department of Taxation and Finance or the Office of Real Property Tax Services.

Application instructions

Print the name and mailing address of each person who both **owns and primarily resides** in the property. (If the title to the property is in a trust, the trust beneficiaries are deemed to be the owners for STAR purposes.) There is no single factor which determines whether the property is your primary residence, but we consider factors such as utility bills, voting and automobile registrations, and the length of time you occupy the property each year. The assessor may ask you to provide proof of residency and ownership. For the enhanced exemption, proof of age may also be required.

You can find the parcel identification number on either the assessment roll or your tax bill.

Income for STAR purposes

Use the following table to identify the line references on **2015** federal and state income tax forms. **Do not** use your 2016 tax forms.

| Form number | Title of income tax form | Income for STAR purposes |
|-----------------|--|--|
| IRS Form 1040 | U.S. Individual Income Tax Return | Line 37 minus line 15b <i>adjusted gross income minus taxable amount (of total IRA distributions)</i> |
| IRS Form 1040A | U.S. Individual Income Tax Return | Line 21 minus line 11b <i>adjusted gross income minus taxable amount (of total IRA distributions)</i> |
| IRS Form 1040EZ | Income Tax Return for Single and Joint Filers With No Dependents | Line 4 only <i>adjusted gross income (No adjustment needed for IRAs.)</i> |
| NYS Form IT-201 | Resident Income Tax Return | Line 19 minus line 9 <i>federal adjusted gross income minus taxable amount of IRA distributions</i> |

This Area for Assessor's Use Only

Application received: _____

Proof of age: _____

Proof of income: _____

Proof of residency: _____

Approved: Yes No

Senior additional: Yes No

Form RP-425-IVP received: Yes No

Assessor's name

Assessor's signature _____ Date _____