NYC Finance

NYC DEPARTMENT OF FINANCE • PROGRAM OPERATIONS DIVISION

INSTRUCTIONS FOR HOMEOWNER EXEMPTION APPLICATION

OVERVIEW

This application is for the following homeowner property tax exemption programs:

- Basic and Enhanced School Tax Relief (STAR)
- Senior Citizen Homeowners' Exemption (SCHE)
- Disabled Homeowners' Exemption (DHE)
- Veterans' Exemption (Basic, Combat and Disabled)

APPLICATION DEADLINE

Your application must be postmarked by March 15th, 2014 (please note if the deadline falls on a weekend or national holiday, the application must be postmarked by the following business day). If eligible, benefits will begin July 1, 2014.

Please mail applications to:

NYC Department of Finance
P.O. Box 311
Maplewood, NJ 07040-0311

Faxes will not be accepted. Keep a copy of your completed application for your records.

IMPORTANT

Before mailing your application, please review the Required Documents Checklist to make sure that you have attached all of the required documentation. We cannot process your application without all of the required documents.

INSTRUCTIONS

SECTION 1 - PROPERTY INFORMATION

Give the complete address and the Borough, Block and Lot number of the property for which you are seeking tax benefits and the date you purchased the property. The Borough, Block and Lot (BBL) numbers for properties can be found on the Finance website at nyc.gov/bbl. For properties other than co-ops, the BBL can also be found on your property tax bill.

Please indicate the type of residence by checking the appropriate box. If the property is a co-op, please provide the Unit number, the number of shares and the name and contact number of the management company/agent. If you checked 4+ family home, please provide the percentage of space used as your primary residence.

Indicate what percentage of the property is used for non-residential purposes, if any, even if it is a 1-3 family dwelling.

SECTION 2 - OWNER INFORMATION

This section must be completed for all owners of the property (each person on the deed or stock certificate). Information for all owners is required even if not all of the owners reside at the property. If there are more than two owners, use the Additional Owners Information and Certification form, which is part of this application.

Provide the name, date of birth and Social Security number for all owners on the deed or stock certificate. Social Security numbers must be included or Finance cannot process your application. If you are a foreign national, please provide your Individual Taxpayer Identification Number (ITIN).

Indicate if this is the primary residence for each owner.

Indicate if the owners are spouses or brothers/sisters by checking the appropriate box.

For properties owned by a trust: If applying for STAR/Enhanced STAR: all beneficiaries, not trustees, must be listed as owners and submit the required documents. For SCHE/Veteran/DHE, all trustees or the sole beneficiary of the property must be listed as owners. However, if additional beneficiaries only benefit from the property after the sole beneficiary is deceased, the property may be eligible.

For SCHE, all trustees or the sole beneficiary must live on the property. For Veteran and DHE, at least one trustee or beneficiary must live on the property. For STAR/ESTAR, at least one beneficiary must live on the property.

Please include a copy of the trust agreement with your completed application.

If there is a life estate on the property, then the holder of the life estate must complete the owner information section. A copy of the life estate agreement must be submitted as proof with your application materials.

If the property is owned by a business, personal exemptions will not be granted.

SECTION 3 - ADDITIONAL PROPERTY INFORMATION

Answer all questions regarding other property owned and the exemption status completely. If there are multiple properties, please complete and return the Additional Property Information and Certification page. You may print out and complete multiple copies of this page if additional pages are needed.

SECTION 4 - INCOME INFORMATION

If you are applying for the Basic STAR, Enhanced STAR, Senior Citizen and/or the Disabled Homeowners Exemption, you must provide proof of income for calendar year 2012 for all owners.

Owners who file a Federal Income Tax return must attach a complete copy of their 2012 return including all schedules and attachments for all owners.

Owners who are not required to file a Federal Income Tax return must attach copies of any income documentation, such as a state income tax return, 2012 Social Security Benefits statements or 1099 forms.

If you are applying for a Senior Citizen or Disabled Homeowners exemption, attach documentation of any unreimbursed medical or prescription expenses. These expenses will be deducted from your income.

Basic and Enhanced STAR: Income Thresholds and Definitions

- Basic STAR - Total combined household income of $500,000 or less for resident owners and resident spouses.
- Enhanced STAR - Total combined household income of $81,900 or less for all owners regardless of where they live and resident spouses.

Total combined income is defined as the Federal Adjusted Gross Income less the taxable amount of IRA distributions. Your Federal Adjusted Gross Income can be found as a line item on your 1040, 1040A or 1040EZ federal tax form.

Senior Citizens and Disabled Homeowners: Income Thresholds and Definitions

Senior Citizens and Disabled Homeowners - Total combined income of $37,399 or less for all the owners and their spouses regardless of where they live. Please note this is not your Federal Adjusted Gross Income.

Total combined income for SCHE and DHE includes the following:

- All social security payments
- Salaries and wages (including bonuses)
- Interest (including nontaxable interest)
- Ordinary dividends
- Net earnings from farming, rentals, business or profession (including amounts claimed as depreciation for income tax purposes)
- Income from estates or trusts
- Capital gains
- Gains from sales or exchanges
- Payments from governmental or private retirement or pension plans
- Annuity payments (excluding amounts representing a return of capital)
- Alimony or support money
- Unemployment insurance payments, disability payments, workers' compensation, etc.
- IRA distribution less the taxable amount claimed

Income does not include:

- Supplemental security income
- Welfare payments
- Mortgage proceeds (but any interest or dividends realized from the investment of such proceeds are income)
- Gifts, inheritances or a return of capital
- Nazi persecution reparation payments
- Federal Foster Grandparent Program payments

Allowable deductions for SCHE and DHE only:

- Unreimbursed medical and prescription drug expenses. Do not submit any unpaid bills.

SECTION 5 - OCCUPANCY INFORMATION

Please answer all questions completely. To be eligible for the Senior Citizen or Disabled Homeowners exemption, the property must be the primary residence of, and must be occupied by, all eligible owners of the property unless:

- An owner is absent from the residence due to divorce, legal separation, or abandonment; or,
- An owner is absent from the property while receiving inpatient health related services at a residential health care facility and the property is not occupied by anyone other than the spouse or co-owner.

A residential health care facility is a nursing home or other facility that provides or offers lodging, board and physical care.

For the Disabled Homeowner Exemption, at least one owner must have a documented physical or mental disability, not due to the use of alcohol or illegal drugs.

Indicate if a child (or children), including those of tenants, live on the property and currently attend a New York City public school, Grades Pre-K to 12.

Indicate if the property is within a housing development that is controlled by a Limited-Profit Housing Company, Limited Dividend Housing Company, Redevelopment Company, or Housing Development Fund Company. Please contact your property manager or managing agent to confirm if you are unsure.

Indicate if any of the owners receive SCRIE or DRIE benefits for the property. This information can be accessed at nyc.gov/finance.

SECTION 6 - SENIOR CITIZEN HOMEOWNERS (SCHE AND ENHANCED STAR)

Please answer all questions completely. If you are applying for a Senior Citizen Homeowners Exemption or Enhanced STAR, you must provide a copy of a government-issued ID, such as a driver's license, passport or birth certificate. To be eligible for SCHE, all owners must be at least 65 by December 31, 2014. If the property is owned by spouses or siblings, one of the owners must be 65 by December 31, 2014.

For NYC property owners currently receiving the Senior Citizen Homeowner Exemption: If you moved into a new home and received SCHE for your previous home, you have 30 days from the date of purchase to submit your application in order to be eligible for the benefit for the current tax year on your new home.

SECTION 7 - DISABLED HOMEOWNERS (DHE)

To be eligible for the Disabled Homeowner exemption, an owner must receive one of the following forms of disability-related financial assistance:

- Social Security Disability Insurance (SSDI)
- Supplemental Security Income (SSI) benefits
- Railroad Retirement Disability Benefits (RRDB)
- Disability pension from the US Postal Service

Indicate if any owner has a certificate from the State Commission for the Blind and Visually Handicapped stating that he/she is legally blind.

To receive the Disabled Homeowner exemption, you must submit a copy of one of the following required documents:

- 2012 award letter from Social Security Administration
- Award letter from the Railroad Board or U.S. Postal Service
- Certificate from the State Commission for the Blind or Visually Handicapped

If you only receive workman's compensation, you are not eligible for the Disabled Homeowner exemption.

SECTION 8 - VETERAN HOMEOWNERS (BASIC, COMBAT AND DISABLED EXEMPTIONS)

Indicate if any of the owners are veterans, the spouse or widow/widower of a veteran who has not remarried, or parents of a soldier killed in action. Veterans are former members of the United States armed forces or the Merchant Marines (during World War II) or recipients of expeditionary medals. Please note that the veteran must have served during a period of conflict.
Periods of conflict are:

- *World War I* ..... April 6, 1917 - November 11, 1918
- *World War II* ..... December 7, 1941 - December 31,1946
- *Korean Conflict* ..... June 27, 1950 - January 31,1955
- *Vietnam War* ..... February 28,1961 - May 7, 1975
- *Persian Gulf War* .... Beginning August 2, 1990

Please note that the Persian Gulf Conflict includes, but is not limited to Operation Enduring Freedom, Operation Iraqi Freedom (Iraq invasion in 2003) and Operation New Dawn (Afghanistan), Operation Joint Forge, Operation Joint Endeavor, and Operation Joint Guard.

To receive a veteran exemption, you must provide a copy of the DD-214 or separation papers for each veteran. You can obtain your DD-214 by calling 1-866-272-6272 or by visiting www.archives.gov/veterans/military-service-records/index.html. Separation must be under honorable conditions to qualify.

“Combat zone” refers to a location of active combat, such as Vietnam during the Vietnam War. Veterans who served during a period of conflict but who were stationed in non-combat areas (for example, a soldier who was in the service during the Vietnam War dates but who was not stationed in Vietnam or another combat area) should check “No” to the combat zone question. If you checked yes, indicate the combat zone in which the veteran served.

If the Veterans’ Administration designates the veteran as disabled, you may be eligible for a disabled veteran exemption. Submit a copy of a Veterans Administration letter for the veteran that indicates the disability rating. You can obtain your disability rating from the US Department of Veterans Affairs by calling 1-800-827-1000 or by visiting https://www.ebenefits.va.gov/ebenefits-portal.

For NYC property owners currently receiving the Veteran Homeowner Exemption: Eligible homeowners who move from one New York City property to another mid-way through the tax year can now apply to receive a prorated exemption so that they do not have to wait until the next tax year to receive the exemption on their new property.

SECTION 9 - SIGNATURES AND CERTIFICATIONS

All owners must sign and date the application whether or not they reside at the property.

Please provide a phone number and email address where we can contact you if we have questions about your application.

REQUIRED DOCUMENTS CHECKLIST

Find the exemptions you are applying for and look down the column to see what you are required to submit with this application. If you do not submit the required documents you will delay processing and may be denied the exemption.

REQUIRED DOCUMENTS	Basic STAR	Enhanced STAR	Senior Citizen Home Owner (SCHE)	Disabled Home Owner (DHE)	Veteran
PROOF OF AGE Copy of a Government-issued ID (Driver's License, Passport or birth certificate).		✔	✔		
PROOF OF INCOME Copies of 2012 federal tax returns and schedules/attachments for all owners. If any owners do not file a tax return, proof of 2012 earnings (Social Security, 1099 forms, W-2)	✔	✔	✔	✔	
PROOF OF DEDUCTIONS Copies of receipts for unreimbursed medical or prescription expenses			✔	✔	
PROOF OF DISABILITY One of the following for an owner: • Copy of the award letter from the Social Security Administration • Copy of the award letter from the Railroad Board or the U.S. Postal Service • Copy of a certificate from the State Commission for the Blind and Visually Handicapped				✔	
PROOF OF VETERAN • Copy of DD-214 or separation papers for each veteran					✔
PROOF OF DISABLED VETERAN • For each disabled veteran, copy of Veteran's Administration letter documenting the disability rating					✔

NYC Finance

NEW YORK CITY DEPARTMENT OF FINANCE • PROGRAM OPERATIONS DIVISION

EXEMPTION APPLICATION FOR HOMEOWNERS

2014/15

This application is for your eligible New York City primary residence. Please read the instructions before you fill it out.
If you have questions, contact 311 or email personalexemptions@finance.nyc.gov.
Applications with all required documents must be postmarked by March 15, 2014
(if the deadline falls on a weekend or national holiday, the application must be postmarked by the following business day to be eligible for the 2014/15 tax year)

Please check the box of each exemption you are requesting and complete the corresponding sections:

Basic STAR ☐	Enhanced STAR ☐	Senior ☐	Disabled ☐	Veteran ☐
Sections 1, 2, 3, 4 & 9	Sections 1, 2, 3, 4, 5 & 9	Sections 1, 2, 3, 4, 5, 6 & 9	Sections 1, 2, 3, 4, 7 & 9	Sections 1, 2, 8 & 9

SECTION 1 - PROPERTY INFORMATION

Address: _____ (HOUSE NUMBER) _____ (STREET NAME) _____ (APARTMENT NUMBER)

_____ (BOROUGH) _____ (ZIP CODE) Block: ☐☐☐☐ Lot: ☐☐☐☐
YOUR PROPERTY'S BLOCK AND LOT CAN BE FOUND AT **nyc.gov/bbl**

Date you purchased the property: ☐☐ - ☐☐ - ☐☐☐☐ (MM DD YYYY)

Type of Property:

☐ **1-, 2-, 3-family dwelling** ☐ **4+ family dwelling** and the percent of space used for primary residence:_____%

☐ **Condominium Unit** ☐ **Cooperative** - Number of shares: _____

Co-op Management Company: _____ (CONTACT NAME) _____ (COMPANY) Phone # _____

Is any portion of the property used for other purposes (commercial, professional office, etc.)? ☐ **YES** ☐ **NO**

If YES: ☐ Commercial ☐ Professional Office Percentage of space used:_____%

☐ Other:_____

SECTION 2 - OWNER INFORMATION

If there are more than two owners, please complete the Additional Owners Information and Certification section of the application.

Owner #1: _____ (FIRST NAME) _____ (LAST NAME) Date of Birth: ☐☐ - ☐☐ - ☐☐☐☐ (MM DD YYYY)

Social Security #: ☐☐☐ - ☐☐ - ☐☐☐☐ Is this Owner #1's Primary Residence? ☐ **YES** ☐ **NO**

Owner #2: _____ (FIRST NAME) _____ (LAST NAME) Date of Birth: ☐☐ - ☐☐ - ☐☐☐☐ (MM DD YYYY)

Social Security #: ☐☐☐ - ☐☐ - ☐☐☐☐ Is this Owner #2's Primary Residence? ☐ **YES** ☐ **NO**

Are owners #1 and #2 married? ☐ **YES** ☐ **NO**

Are owners #1 and #2 brothers/sisters? ☐ **YES** ☐ **NO**

Is this property owned by a trust? ☐ **YES** ☐ **NO**

If YES, read Section 2 - Owner Information in the instructions for information on completing this section.
You must provide a copy of the Trust agreement with your application.

Is there a Life Estate on this property? ☐ **YES** ☐ **NO**

If yes, name of person with life estate: _____

You must provide a copy of the Life Estate agreement with your application.

SECTION 3 - ADDITIONAL PROPERTY INFORMATION

Do any owners own additional property? ☐ **YES** ☐ **NO**

If YES, how many additional properties do all of the owners own? _____

If YES, please give the owner name, the additional property's address and exemptions received:

_____ OWNER NAME _____ STREET ADDRESS _____ CITY AND ZIP CODE

Exemptions Received: ☐ Basic STAR ☐ Enhanced STAR ☐ Senior ☐ Disabled ☐ Veteran

☐ Other: list the benefit(s) received here: _____

If you need to list additional properties that are owned, please complete the Additional Property Information and Certification page of this application.

SECTION 4 - INCOME INFORMATION

I attached copies of the 2012 federal tax return and schedules for **all** owners and spouses. ☐ **YES** ☐ **NO**

If NO, I certify that I am not required to file and I have attached proof of 2012 earnings (State income tax return, Social Security, 1099 forms, W-2). ☐ **YES**

Name of owner(s) not required to file tax forms: _____

Senior Citizen and Disabled Homeowners: Please attach documentation for any unreimbursed medical or prescription expenses for 2012. Do not submit copies of unpaid bills.

SECTION 5 - OCCUPANCY INFORMATION

Do all the owners of the property presently occupy the property as their primary residence? ☐ **YES** ☐ **NO**

If NO, please answer the questions below:

Is an owner receiving medical care as an in-patient at a residential health care facility? ☐ **YES** ☐ **NO**

If YES, please give patient name: _____ Date admitted ☐☐ - ☐☐ - ☐☐☐☐ (MM DD YYYY)

Is an owner absent from the residence due to divorce, legal separation or abandonment? ☐ **YES** ☐ **NO**

If YES, please give owner name absent from the residence: _____

Does a child (or children), including those of tenants, live on the property and attend a New York City public school, Grades Pre-K to 12? ☐ **YES** ☐ **NO**

Is the property within a housing development that is controlled by a Limited-Profit Housing Company, Limited Dividend Housing Company, Redevelopment Company, or Housing Development Fund Company? ☐ **YES** ☐ **NO**

Do any of the owners receive SCRIE and/or DRIE benefits for the property? ☐ **YES** ☐ **NO**

SECTION 6 - SENIOR CITIZEN HOMEOWNERS

I included a copy of a government-issued ID for all owners who will be 65 or older by December 31, 2014. ☐ **YES**

In the past 12 months, have you or the other property owners sold property in New York State that received a Senior Citizen Homeowner Exemption? ☐ **YES** ☐ **NO**

If YES, Date of sale: ☐☐ - ☐☐ - ☐☐☐☐ (MM DD YYYY) Address: _____ NUMBER, STREET, CITY AND ZIP CODE

SECTION 7 - DISABLED HOMEOWNERS

Do any of the owners or their spouses receive disability income, such as: Social Security Disability Insurance, Supplemental Security Income, Railroad Retirement Disability Benefits or a Disability Pension? ☐ **YES** ☐ **NO**

If yes, submit a copy of one of the following required documents:

- ☐ Social Security Administration award letter
- ☐ Railroad Retirement Board or the U.S. Postal Service award letter
- ☐ State Commission for the Blind and Visually Handicapped certificate

SECTION 8 - VETERAN HOMEOWNERS

	YES	NO	If YES, list years of service. Ex: 1965 - 1972
Are any of the owners a veteran who served during a period of conflict?			
Are any of the owners a spouse or a widow/er of a veteran who has not remarried or a parent of a solder killed in action?			

	YES	NO	Combat Zone or Theater
Did the veteran serve in a combat zone or theater? If yes, where?			
Was the veteran disabled in the line of duty? If yes, submit a copy of a letter from the VA documenting the disability rating for each veteran.			
I submitted a copy of the DD-214 or separation papers for each veteran.			

In the past 12 months, have you or the other property owners sold property in New York State that received a Veteran Homeowner Exemption? ☐ **YES** ☐ **NO**

If YES, Date of sale: ☐☐ - ☐☐ - ☐☐☐☐ Address: _____

MM DD YYYY NUMBER, STREET, CITY AND ZIP CODE

SECTION 9 - CERTIFICATION AND CONTACT INFORMATION

By signing below, I certify that all statements made on this application are true and correct to the best of my knowledge and that I have made no willful false statements of material fact. I understand that this information is subjected to audit and should Finance determine that I made false statements, I will be disqualified from future exemptions and will be responsible for all applicable taxes due, accrued interest, and the maximum penalty allowable by law.

ALL OWNERS MUST SIGN AND DATE THIS APPLICATION, WHETHER THEY RESIDE ON THE PROPERTY OR NOT.

If there are more than two owners, please complete the Additional Owners Information and Certification.

OWNER #1
SIGNATURE: _____ DATE: _____

OWNER #2
SIGNATURE: _____ DATE: _____

How can we contact you?

_____

PHONE NUMBER EMAIL

MAILING INFORMATION

Mail this completed application and ALL REQUIRED DOCUMENTATION to:

NYC Department of Finance, P.O. Box 311, Maplewood, NJ 07040-0311

PRIVACY ACT NOTIFICATION - Under the Federal Privacy Act of 1974, if we ask you to give us your social security number, we must tell you whether or not you are obligated to provide us with the social security number, our legal right to ask you for the information, and how we plan to use it. You must list your taxpayer identification number (SSN, ITIN or EIN) in order to apply for an exemption from real property taxes. We are asking this information to make sure that our records are accurate, and that you have submitted accurate information. Our legal right to require this information is contained in Section 1-102.1 of the Administrative Code. This authorizes the Department of Finance to require any person to provide a taxpayer identification number so that we may administer and collect taxes.

ADDITIONAL OWNERS INFORMATION AND CERTIFICATION

INSTRUCTIONS: Please add each additional owner below in response to questions in Section 2 of the application. This page is part of your application, and may be duplicated and attached if additional pages are necessary. If there are more than six (6) owners, please copy this sheet and complete as required.

OWNER #3:

FIRST NAME _____ LAST NAME _____

Date of Birth: MM ■ DD ■ YYYY Social Security #: ■ ■

Is Owner #3 a New York State Resident? ☐ **YES** ☐ **NO**

If No, please give Owner #3's primary residence address: _____
STREET ADDRESS CITY STATE ZIP CODE

Relationship to other owners: _____

OWNER #4:

FIRST NAME _____ LAST NAME _____

Date of Birth: MM ■ DD ■ YYYY Social Security #: ■ ■

Is Owner #4 a New York State Resident? ☐ **YES** ☐ **NO**

If No, please give Owner #4's primary residence address: _____
STREET ADDRESS CITY STATE ZIP CODE

Relationship to other owners: _____

OWNER #5:

FIRST NAME _____ LAST NAME _____

Date of Birth: MM ■ DD ■ YYYY Social Security #: ■ ■

Is Owner #5 a New York State Resident? ☐ **YES** ☐ **NO**

If No, please give Owner #5's primary residence address: _____
STREET ADDRESS CITY STATE ZIP CODE

Relationship to other owners: _____

OWNER #6:

FIRST NAME _____ LAST NAME _____

Date of Birth: MM ■ DD ■ YYYY Social Security #: ■ ■

Is Owner #6 a New York State Resident? ☐ **YES** ☐ **NO**

If No, please give Owner #6's primary residence address: _____
STREET ADDRESS CITY STATE ZIP CODE

Relationship to other owners: _____

I certify that all statements made on this application are true and correct to the best of my knowledge and that I have made no willful false statements of material fact. I understand that this information is subjected to audit and should Finance determine that I made false statements, I will be disqualified from future exemptions and will be responsible for all applicable taxes due, accrued interest, and the maximum penalty allowable by law.

ADDITIONAL PROPERTY INFORMATION AND CERTIFICATION

INSTRUCTIONS: Please add each additional property below in response to questions in Section 3 of the application. This page is part of your application, and may be duplicated and attached if additional pages are necessary.

ADDITIONAL PROPERTY #1:

Reason for inclusion: ☐ In State Property: currently receives exemption in New York State/New York City
☐ In State Property: sold within last 12 months and received exemption in New York State/New York City

Date of Sale: ___ ▪ ___ ▪ _____
MM DD YYYY

☐ Out of State property: currently receives exemption in a state outside of New York

_____ _____ _____
OWNER NAME STREET ADDRESS CITY, STATE AND ZIP CODE

Benefits Received: _____

Exemptions Received: ☐ Basic STAR ☐ Enhanced STAR ☐ Senior ☐ Disabled ☐ Veteran
☐ Other. If Other, list the benefit(s) received here: _____

Comments: _____

_____

ADDITIONAL PROPERTY #2:

Reason for inclusion: ☐ In State Property: currently receives exemption in New York State/New York City
☐ In State Property: sold within last 12 months and received exemption in New York State/New York City

Date of Sale: ___ ▪ ___ ▪ _____
MM DD YYYY

☐ Out of State property: currently receives exemption in a state outside of New York

_____ _____ _____
OWNER NAME STREET ADDRESS CITY, STATE AND ZIP CODE

Benefits Received: _____

Exemptions Received: ☐ Basic STAR ☐ Enhanced STAR ☐ Senior ☐ Disabled ☐ Veteran
☐ Other. If Other, list the benefit(s) received here: _____

Comments: _____

_____

ADDITIONAL PROPERTY #3:

Reason for inclusion: ☐ In State Property: currently receives exemption in New York State/New York City
☐ In State Property: sold within last 12 months and received exemption in New York State/New York City

Date of Sale: ___ ▪ ___ ▪ _____
MM DD YYYY

☐ Out of State property: currently receives exemption in a state outside of New York

_____ _____ _____
OWNER NAME STREET ADDRESS CITY, STATE AND ZIP CODE

Benefits Received: _____

Exemptions Received: ☐ Basic STAR ☐ Enhanced STAR ☐ Senior ☐ Disabled ☐ Veteran
☐ Other. If Other, list the benefit(s) received here: _____

Comments: _____

_____

I certify that all statements made on this application are true and correct to the best of my knowledge and that I have made no willful false statements of material fact. I understand that this information is subjected to audit and should Finance determine that I made false statements, I will be disqualified from future exemptions and will be responsible for all applicable taxes due, accrued interest, and the maximum penalty allowable by law.