

## Senior Citizen Homeowners' Exemption (SCHE) Initial Application Instructions for 2017/18

### Are you eligible for the Senior Citizen Homeowners' Exemption?

Did you own this property for the last 12 consecutive months prior to the date of filing this application?

Yes  No

Will all owners be 65 years of age or older by December 31, 2017, **OR** if you own your property with either a spouse or sibling, will at least one of you be 65 years of age or older by December 31, 2017?

Yes  No

Is the property the primary residence for all senior owners and their spouses, **OR** if an owner or spouse resides elsewhere, is the owner receiving medical care in a health care facility **OR** is the owner or spouse absent from the residence due to divorce, legal separation or abandonment?

Yes  No

Is the Total Combined Income (TCI) for all owners and spouses \$58,399 or less, regardless of where they live? (The income of a spouse may be excluded if absent from the residence due to divorce, legal separation or abandonment.)

Yes  No



If you have answered **NO** to any of these questions, you **MAY NOT** be eligible for the Senior Citizen Homeowners' Exemption.

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If due to a disability you need an accommodation in order to apply for and receive a service, or to participate in a program offered by the Department of Finance, please contact the Disability Service Facilitator at [nyc.gov/contactdofeeo](http://nyc.gov/contactdofeeo) or call 311.

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#### 1. Property Information

##### Percentage Used As Primary Residency

If your property contains four or more residential units, indicate the percentage used as your primary residency. Example: if the property is a four-family dwelling and you reside in one fourth (1/4) of the property, the percentage used as primary residency is 25%. Or, if the owners reside in half of the property (2 of the 4 units) the percentage used as primary residency is 50%.

##### Trust/Life Estate Information

Indicate if the property is owned by a trust or held by a life estate holder. Note that if the property is held in trust, the exemption may be allowed if the beneficiary of the trust qualifies. If a person holds a life estate in the property, that person is the owner for SCHE eligibility purposes.

##### Additional Properties Owned

If you or your spouse own additional/multiple properties, please complete Section 4, "Additional Properties" on page 3 of the application. If you no longer receive benefits on additional properties located outside of NYC, you must submit a letter from the county/state local assessor's office indicating that there are no benefits on those properties.

**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 live on the property.

Indicate if the property is the primary residence for each owner. If the property is not the primary residence for an owner, or if the owner is absent from the property due to receiving medical care in a health care facility or due to divorce, legal separation or abandonment, you must submit proof with the application.

- Social Security Numbers or Individual Taxpayer Identification Number (ITIN) must be included.
- Indicate the relationship of the owner to other owners of the property.

**3. Income Information**

**Proof of Income**

**In the box provided on page 3, indicate the Total Combined Income for all owners and spouses,** regardless of where they live, for calendar year 2016. If 2016 income is not available, you can use income for 2015. (The income of a spouse may be excluded if absent from the residence due to divorce, legal separation or abandonment.) Please note: This is not your Federal Adjusted Gross Income.

**Income Sources**

a. All Social Security payments (must be full amount received and not the taxable amount)	\$ _____	h. Interest (including nontaxable interest)	\$ _____
b. Dividends	\$ _____	i. Income from trusts	\$ _____
c. Capital gains	\$ _____	j. Net earnings from farming, business or profession	\$ _____
d. Gains from sales or exchanges	\$ _____	k. Net rental income	\$ _____
e. Payments from governmental or private retirement or pension plans	\$ _____	l. Alimony or support money	\$ _____
f. IRA and Annuity Earnings	\$ _____	m. Unemployment insurance payments, disability payments, workers' compensation, etc.	\$ _____
g. Salaries and wages (including bonuses)	\$ _____		

**\*Allowable Deductions:**

- Unreimbursed medical and prescription drug expenses. This does not include unpaid expense bills.
- If you filed the 1040 Federal Tax Return and completed a schedule A, we can use the information on the schedule for paid unreimbursed medical or prescription expenses. You do not have to send in the receipts.

**Total Income Sources + \$ \_\_\_\_\_**  
(add lines a-m)

\*Unreimbursed medical and prescription drug expenses - \$ \_\_\_\_\_

**Total Combined Income = \$ \_\_\_\_\_**

*Total Combined Income does not include:*

- IRA distributions
- Cash Assistance (Public Assistance)
- Reverse mortgage proceeds (but any interest or dividends realized from the investment of such proceeds are income)
- Supplemental Security Income (SSI)
- Gifts, inheritances
- Return of capital
- Nazi persecution reparation payments
- Federal Foster Grandparent Program payment

**4. Certification**

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

# Senior Citizen Homeowners' Exemption (SCHE) INITIAL APPLICATION FOR 2017/18

Please be sure that **ALL HOMEOWNERS** sign the Certification section of this application on page 4.

Mail completed application by **January 16, 2018** to:

**New York City Department of Finance, P.O. Box 311, Maplewood, N.J. 07040-0311**

PLEASE PRINT

## 1. PROPERTY INFORMATION

BOROUGH	BLOCK	LOT	# OF COOPERATIVE SHARES
STREET ADDRESS			APT.
CITY		STATE	ZIP
TYPE OF PROPERTY <input type="checkbox"/> Condominium unit <input type="checkbox"/> 1-3 family dwelling <input type="checkbox"/> Cooperative <input type="checkbox"/> 4+ family dwelling			
IF FAMILY UNIT WITH 4 OR MORE UNITS, ENTER % OF SPACE USED FOR PRIMARY RESIDENCE: _____ %			
DATE YOU PURCHASED THE PROPERTY (mm/dd/yyyy)	COOPERATIVE/CONDO MANAGEMENT INFORMATION		
	COMPANY NAME	TELEPHONE NUMBER ( ) -	
IS THERE A LIFE ESTATE ON THIS PROPERTY?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
IS THERE A TRUST ON THIS PROPERTY?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
WAS THE PROPERTY WILLED TO YOU?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
FOR COOPERATIVES ONLY: IS YOUR UNIT RECEIVING SENIOR CITIZEN RENT INCREASE EXEMPTION (SCRIE) OR DISABILITY RENT INCREASE EXEMPTION (DRIE)?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
IS THE PROPERTY THE PRIMARY RESIDENCE FOR ALL SENIOR OWNERS AND THEIR SPOUSES? (ALL OWNERS MUST RESIDE ON THE PROPERTY UNLESS THEY ARE LEGALLY SEPARATED, DIVORCED, ABANDONED OR RECEIVING MEDICAL CARE IN A HEALTH CARE FACILITY)		<input type="checkbox"/> Yes	<input type="checkbox"/> No
IF AN OWNER IS RECEIVING MEDICAL CARE IN A HEALTH CARE FACILITY, DO YOU RESIDE ON THE PROPERTY ALONE?		<input type="checkbox"/> Yes	<input type="checkbox"/> No

## 2. OWNER(S) INFORMATION

- For a life estate, provide owner info for life estate holder and spouse.
- For a trust, provide owner info for beneficiary/trustee and submit copy of entire Trust Agreement.
- If an owner is deceased, do not include info. Submit copy of death certificate.
- If the property was willed to an owner, please submit copy of last will and testament, probate or court order.
- For divorced, legally separated, or abandoned owners, do not include info for absent owner. Submit copy of court documents.
- For owner receiving medical care in a health care facility, submit documentation from health care facility.

# Senior Citizen Homeowners' Exemption (SCHE) INITIAL APPLICATION – 2017/18

## 2. OWNER(S) INFORMATION (CONTINUED)

### Owner 1:

NAME (FIRST, LAST)	
DATE OF BIRTH (mm/dd/yyyy)	SOCIAL SECURITY / ITIN NUMBER
TELEPHONE NUMBER ( ) –	CELL PHONE NUMBER ( ) –
EMAIL ADDRESS	IS THIS THE PRIMARY RESIDENCE OF OWNER 1? <input type="checkbox"/> Yes <input type="checkbox"/> No

### Owner 2:

NAME (FIRST, LAST)	
DATE OF BIRTH (mm/dd/yyyy)	SOCIAL SECURITY / ITIN NUMBER
TELEPHONE NUMBER ( ) –	CELL PHONE NUMBER ( ) –
EMAIL ADDRESS	IS THIS THE PRIMARY RESIDENCE OF OWNER 2? <input type="checkbox"/> Yes <input type="checkbox"/> No

ARE OWNERS 1 AND 2 MARRIED TO EACH OTHER? <input type="checkbox"/> Yes <input type="checkbox"/> No	ARE OWNERS 1 AND 2 SIBLINGS (BROTHERS / SISTERS?) <input type="checkbox"/> Yes <input type="checkbox"/> No
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### Owner 3:

NAME (FIRST, LAST)	
DATE OF BIRTH (mm/dd/yyyy)	SOCIAL SECURITY / ITIN NUMBER
TELEPHONE NUMBER ( ) –	CELL PHONE NUMBER ( ) –
EMAIL ADDRESS	IS THIS THE PRIMARY RESIDENCE OF OWNER 3? <input type="checkbox"/> Yes <input type="checkbox"/> No

RELATIONSHIP TO OWNERS 1 AND 2
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### Owner Representative Contact Information:

If a relative or appointed guardian is responsible for handling the owner's affairs related to this application, please provide documentation.

NAME (FIRST, LAST)	
TELEPHONE NUMBER ( ) –	CELL PHONE NUMBER ( ) –
EMAIL ADDRESS	
RELATIONSHIP TO OWNERS	

The Federal Privacy Act of 1974, as amended, requires agencies requesting Social Security Numbers to inform individuals from whom they seek this information as to whether compliance with the request is voluntary or mandatory, why the request is being made and how the information will be used. The disclosure of Social Security Numbers for applicants and income-earning occupants is mandatory and is required by section 11-102.1 of the Administrative Code of the City of New York. Such numbers disclosed on any reports or returns are requested for tax administration purposes and will be used to facilitate the processing of reports and to establish and maintain a uniform system for identifying taxpayers who are or may be subject to taxes administered and collected by the Department of Finance. Such numbers may also be disclosed as part of information contained in the taxpayer's return to another department, person, agency or entity as may be required by law, or if the applicant or income-earning occupants give written authorization to the Department of Finance.

**3. TOTAL COMBINED INCOME INFORMATION**

**TOTAL COMBINED INCOME (TCI), SEE SECTION 3 OF THE INSTRUCTIONS TO DETERMINE WHAT INCOME TO INCLUDE FOR THE TCI. SUBTRACT ANY UNREIMBURSED MEDICAL AND PRESCRIPTION DRUG EXPENSES.**

Enter your Total Combined Income for 2016, for all owners and spouses, regardless of where they live and whether or not their names appear on the deed. \$ \_\_\_\_\_

The income of a spouse may be excluded if absent from the residence due to divorce, legal separation or abandonment. Submit court documents.

**Note:** If 2016 income is not available, you can use income for 2015.

**You MUST provide the following documents to apply for the Senior Citizen Homeowners' Exemption.**

**Proof of Income (for all owners):**

**If you did not file personal tax returns for 2016 or 2015, please do not check this box.**

If you or you and your spouse filed Federal and New York State personal income tax returns for the 2016 or 2015 tax year, check this box if you authorize the NYC Department of Finance to use the most recent income tax return information DOF received from the Internal Revenue Service and the New York State Department of Taxation & Finance to process your application, in lieu of your submitting copies of the documents. **OR**

✓ Submit a copy of your Federal and New York State personal income tax returns for the 2016 or 2015 tax year, whichever is the most recent year for which you have filed, with the application for all owners and their spouses, regardless of where they reside and whether or not their names appear on the deed. **OR**

✓ If you have not submitted a 2016 or 2015 Federal Income Tax return, then submit verification of income for 2016 or 2015, whichever is the most recent year for which you have information, such as: State Income Tax Return, Social Security 1099(s), 1099s, pension, annuities, alimony, unemployment, workers' compensation, rental income from tenants, etc.

**Allowable Deductions, if applicable:**

✓ Copies of paid unreimbursed medical or prescription expenses for 2016. If 2016 is not available, you can use 2015. DO NOT submit copies of unpaid bills. If you filed the 1040 Federal Tax Return and completed a schedule A, we can use the information on the schedule for paid unreimbursed medical or prescription expenses. You do not have to send in the receipts.

✓ Proof of unreimbursed medical and prescription expenses must be for the same tax year as the income documentation submitted.

**4. ADDITIONAL PROPERTIES OWNED (IF ANY)**

Do any owners own additional properties? <input type="checkbox"/> Yes <input type="checkbox"/> No	IF YES, HOW MANY TOTAL PROPERTIES DO ALL THE OWNERS HAVE?
IF NO, PROCEED TO THE CERTIFICATION SECTION ON PAGE 4.	

Complete the following for each additional property. If the property is in NYC, please provide the Borough/Block/Lot Number.

**Additional property 1:**

BOROUGH	BLOCK	LOT	OR	PARCEL ID
OWNER(S) NAME				
STREET ADDRESS				APT
CITY		STATE	ZIP	
EXEMPTIONS RECEIVED				
<input type="checkbox"/> Basic STAR/Enhanced STAR	<input type="checkbox"/> Senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Veterans	<input type="checkbox"/> Other: _____
An owner and their spouse cannot have exemptions on more than one property, unless the spouse or former spouse is absent due to divorce, legal separation or abandonment. <i>In one of those cases, please submit a copy of court documents.</i>				

# Senior Citizen Homeowners' Exemption (SCHE) INITIAL APPLICATION — 2017/18

## 4. ADDITIONAL PROPERTIES OWNED (IF ANY) (CONTINUED)

### Additional property 2:

BOROUGH	BLOCK	LOT	OR	PARCEL ID
OWNER(S) NAME				
STREET ADDRESS				APT
CITY			STATE	ZIP
EXEMPTIONS RECEIVED				
<input type="checkbox"/> Basic STAR/Enhanced STAR <input type="checkbox"/> Senior <input type="checkbox"/> Disabled <input type="checkbox"/> Veterans <input type="checkbox"/> Other: _____				
An owner and their spouse cannot have exemptions on more than one property, unless the spouse or former spouse is absent due to divorce, legal separation or abandonment. <i>In one of those cases, please submit a copy of court documents.</i>				

## 5. CERTIFICATION

Please read carefully and sign the certification below. Your application is not complete if you do not sign.

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 subject to audit and should the Department of Finance determine that I made false statements, I may lose my future exemptions and be responsible for all applicable taxes due, accrued interest, and the maximum penalty allowable by law.

**All owners must sign and date this application, regardless of where they reside.**

PRINT NAME OF OWNER 1	SIGNATURE OF OWNER 1	DATE OF APPLICATION
PRINT NAME OF OWNER 2	SIGNATURE OF OWNER 2	DATE OF APPLICATION
PRINT NAME OF OWNER 3	SIGNATURE OF OWNER 3	DATE OF APPLICATION

### Did you...

- |  |   |
|--|---|
| <input type="checkbox"/> Enter your Total Combined Income in the box provided on page 3?           | <input type="checkbox"/> Include copies of all required documentation?              |
| <input type="checkbox"/> Check over the application to make sure all questions have been answered? | <input type="checkbox"/> Sign and date the application?                             |
|  | <input type="checkbox"/> Keep a copy of the completed application for your records? |

**If you have any questions, please contact us at [nyc.gov/contactpropexemptions](http://nyc.gov/contactpropexemptions), or call 311.**

**Submit your application no later than January 16, 2018:**

#### BY MAIL:

New York City Department of Finance  
P.O. Box 311, Maplewood, N.J. 07040-0311

**You will receive an acknowledgment letter from the Department of Finance once we have received your application.**