



# INSTRUCTIONS FOR HOMEOWNER TAX BENEFIT APPLICATION FOR STAR EXEMPTION

## OVERVIEW

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

- Basic School Tax Relief
- Enhanced School Tax Relief

### APPLICATION DEADLINE

Your application must be postmarked by March 15, 2017. If eligible, the benefit will begin July 1, 2017.

Please mail the completed application to:

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

## IMPORTANT

Before mailing your application, please review it to ensure that it is completed in its entirety. Make sure all questions are completely answered. Please note that we cannot process your application without all required documents. Incomplete information or missing documents will result in a delay in the processing of your application.

## GENERAL INFORMATION

The Basic New York State School Tax Relief (STAR) and the Enhanced School Tax Relief (ESTAR) exemptions, reduces the school tax liability for qualifying homeowners by exempting a portion of the value of their home from the school tax.

To qualify for **Basic STAR**, the home must be the owner-occupied, primary residence where the combined 2015 income of the owners and spouses who reside on the property does not exceed **\$500,000**. This application is for owners who were in receipt of the STAR exemption as of 2015/2016 and wish to restore the STAR exemption that was discontinued on their property.

To qualify for **Enhanced STAR**, all owners must be 65 years of age or older as of December 31, 2017. If you own the property with a spouse or sibling, only one of you need to be 65 years or older as of December 31, 2017. The property must be the owner-occupied, primary residence where the combined 2015 income of all owners and spouses who reside on the property does not exceed **\$86,000**. This application is for owners who had a STAR exemption on the same property in the 2015/2016 tax year and wish to apply for Enhanced STAR.

New STAR applicants will register for the STAR credit rather than the STAR exemption with New York State. For more information about the STAR credit visit: <https://www.tax.ny.gov/star/> or call New York State at (518) 457-2036

**Note: You do not need to register for STAR with New York State if the STAR exemption was on your property for tax year 2015-2016.**

## APPLICATION INSTRUCTIONS

### PROPERTY INFORMATION

Provide the complete address and the Borough, Block and Lot number of the property for which you are seeking the tax benefit 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](http://nyc.gov/bbl), your deed, or property tax bill. Co-op owners can also check with their managing agent for the information.

### OWNER INFORMATION

Print the name, date of birth and Social Security number of each person who both owns and resides on the property. If there are more than two owners, please complete the additional owners information and certification section of this application. Include their date of birth, current address, and social security number. If the property is owned by a trust or a life estate, the trust beneficiary or the life estate holder is deemed to be the owner for the purposes of the STAR program. A copy of the trust agreement must be included with your completed application.

### ADDITIONAL PROPERTIES

If you own more than two properties, please complete the additional property information and certification section of this application. If the property is outside of NYC and you no longer receive benefits on the property, you must submit a letter from the County/State local Assessor's office indicating there are no benefits on the property.

### INCOME INFORMATION

For BASIC STAR, proof of 2015 income is required for all resident owners and spouses. For ENHANCED STAR, proof of 2015 income is required for all owners and their spouses. **Do not** submit 2016 income documents. If you are not required to file an income tax return, you must submit proof of all earnings for 2015. Proof of income can include: Social Security Income, income reported on 1099s, Pension, Annuities, Alimony, Unemployment, Workers' Compensation, and tenants' rental income.

**Income for STAR purposes:** Use the following table for identifying the line references on 2015 Federal and State income tax forms. You may 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 adjusted gross income minus taxable amount (of total IRA distributions)
IRS Form 1040A	U.S. Individual Income Tax Return	Line 21 minus line 11b adjusted gross income minus taxable amount (of total IRA distributions)
IRS Form 1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	Line 4 only adjusted gross income (No adjustment needed for IRAs.)
NYS Form IT-201	Resident Income Tax Return	Line 19 minus line 9 federal adjusted gross income minus taxable amount of IRA distributions



This application is for eligible applicants who had the STAR exemption on their property in the 2015/2016 tax year. If you did not have the STAR exemption on the property for this time period, you are not eligible to apply for the STAR Exemption with the Department of Finance. Please register with New York State at: https://www.tax.ny.gov/star/. Complete this application if you have an existing Basic STAR exemption and wish to apply for the Enhanced STAR exemption or you are seeking to restore a STAR exemption that your property received during the 2015/2016 tax year but was discontinued. If you have any questions, contact 311 or visit nyc.gov/contact/finance.

Applications and all required documents must be postmarked by March 15, 2017. Failure to submit required documents will delay processing of the application.

If the deadline falls on a weekend or national holiday, the application must be postmarked by the following business day to receive the exemption for the 2017/18 tax year.

Please check the box of the exemption you are requesting:

Basic STAR

Enhanced STAR

SECTION 1 - PROPERTY INFORMATION

HOUSE NUMBER \_\_\_\_\_ STREET NAME \_\_\_\_\_ APARTMENT/UNIT \_\_\_\_\_

Borough/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 for your unit: \_\_\_\_\_

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: Percentage of space used for other purposes: \_\_\_\_\_%

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

If any owner does not use the property as their primary residence, please answer the following questions.

Is an owner absent from the residence due to other residency?  YES  NO

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

If YES to any of the above, please provide the absent owner's name: \_\_\_\_\_

Note: Married couples cannot have STAR on more than one property unless they are legally divorced or separated.



**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, 2017.  YES

**ENHANCED STAR INCOME VERIFICATION PROGRAM**

Property owners who are eligible to receive the Enhanced School Tax Relief (ESTAR) exemption must confirm their eligibility every year by providing documents verifying their income.

For your convenience, you can enroll in the New York State Department of Taxation and Finance’s income verification program which will allow us to automatically confirm your eligibility on a yearly basis. If you wish to opt in to the income verification program, please check the box below, and sign your name and date.

**NYS ENHANCED STAR INCOME VERIFICATION PROGRAM OPT-IN AUTHORIZATION**

I want to enroll in the opt-in income verification program and allow New York State Department of Taxation and Finance to automatically confirm my eligibility annually.

Print Name: \_\_\_\_\_ Borough/Block/Lot (BBL): \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**SECTION 7 - 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 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.*

**Important: By submitting this application, you acknowledge that you are required to notify DOF of any changes that may affect your eligibility for benefits.**

**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:    Social Security #:

MM DD YYYY

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:    Social Security #:

MM DD YYYY

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:    Social Security #:

MM DD YYYY

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:    Social Security #:

MM DD YYYY

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: \_\_\_\_\_

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**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

If property is within New York City, please include the borough, block and lot. BOROUGH BLOCK LOT

Benefits Received: \_\_\_\_\_

Exemptions Received:  Basic STAR  Enhanced STAR  Senior  Disabled  Veteran  
 Other. \_\_\_\_\_

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

If property is within New York City, please include the borough, block and lot. BOROUGH BLOCK LOT

Benefits Received: \_\_\_\_\_

Exemptions Received:  Basic STAR  Enhanced STAR  Senior  Disabled  Veteran  
 Other. \_\_\_\_\_

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

If property is within New York City, please include the borough, block and lot. BOROUGH BLOCK LOT

Benefits Received: \_\_\_\_\_

Exemptions Received:  Basic STAR  Enhanced STAR  Senior  Disabled  Veteran  
 Other. \_\_\_\_\_

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 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.*