



**TAX COMMISSION OF THE CITY OF NEW YORK**  
**1 Centre Street, Room 2400, New York, NY 10007**  
**APPEAL OF A DENIAL OF A STAR EXEMPTION**

**TC106S**  
**2016**

**READ THE INSTRUCTIONS ON THE REVERSE SIDE BEFORE YOU BEGIN. COMPLETE ALL PARTS OF THE FORM. YOU MUST ATTACH THE LETTER, AND ANY NOTICE DENYING THE EXEMPTION. THE APPLICATION MUST BE RECEIVED BY THE TAX COMMISSION – NOT THE DEPARTMENT OF FINANCE- BY MAY 31, 2016. IF YOUR EXEMPTION WAS DENIED BECAUSE YOU HAVE NOT REGISTERED WITH NEW YORK STATE, OR HAVE A STATE TAX LIEN, YOUR APPEAL CANNOT BE DECIDED BY THE TAX COMMISSION.**

1. PROPERTY IDENTIFICATION			
BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	ASSESSMENT YEAR <b>2016/17</b>

Type of Residence (check one):  
 **1-, 2-, 3-family dwelling \_ Condominium Unit**  
 **Cooperative** - Unit # \_\_\_\_\_ and the number of shares: # \_\_\_\_\_.  
 **Other** (please specify): \_\_\_\_\_ and the percent of space used for primary residence: \_\_\_\_\_%  
 FULL ADDRESS OF PROPERTY AND APARTMENT NUMBER IF THE PROPERTY IS COOPERATIVE HOUSING (INCLUDE ZIP CODE)  
 \_\_\_\_\_

**2. OWNER INFORMATION - The applicant must be an owner using the property as their primary residence. If there is more than one owner, a TC106S Supplemental must be completed and attached.**

Name of owner \_\_\_\_\_  
 Social Security Number \_\_\_\_\_ Date of Birth \_\_\_\_\_

**3. CONTACT INFORMATION**

PHONE NO.	NAME OF PERSON TO BE CONTACTED
MAILING ADDRESS	EMAIL ADDRESS

**4. STAR EXEMPTION CLAIM**

This property is my primary residence Y  N   
 I am receiving an exemption on another property Y  N   
 My household income for **2014** was \_\_\_\_ (See instructions to calculate.)  
 If you are seeking an Enhanced STAR Exemption, you **MUST** provide a copy of a government-issued ID (e.g., driver's license, passport or birth certificate) with this application for all owners turning 65 by December 31, 2016.  
**PROOF MUST BE ATTACHED FOR THE CORRECT YEAR, 2014-No appeal will be reviewed without proof; see the instructions on the back.**

**5. ATTACHMENTS - List whatever you're attaching as proof. Number the pages.**

_____	_____	_____
_____	_____	_____
		Last page number _____

**6. OATH**

This application must be signed by an individual having personal knowledge of the facts. If the signer is not the applicant, an explanation should be provided, as well as the signer's basis of personal knowledge.

Print name of person signing \_\_\_\_\_

**I have read this form and all relevant instructions, whether on this form, or on another. I certify that all statements made on this application, including the attached sheet(s) totaling \_\_\_\_\_ pages detailed above, are true and correct to the best of my knowledge and belief, and I understand that such statements are being relied upon by the City of New York, and that they are subject to verification. I have read this entire form before signing it. I am personally responsible for the accuracy of the information provided on this application, and any attachments. I also understand that the making of any willful false statement of material fact on this application including the attached sheet(s) will subject me to the provisions of the penal law relevant to the making and filing of false statements.**

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 The signer **must** appear and acknowledge the signature before a notary.  
 Sworn to before me:

County \_\_\_\_\_ State \_\_\_\_\_ Date: \_\_\_\_\_

Signature of person administering oath \_\_\_\_\_

**NOTARY STAMP**

## INSTRUCTIONS

In 2011, a new state law took effect that restricted the Basic STAR exemption to homeowners whose combined income is \$500,000 or less. If the Department of Finance sent you a letter stating that you are ineligible to receive either the Basic or the Enhanced STAR exemption, you can challenge that determination by submitting this application to the New York City Tax Commission by May 31, 2016. Applications can be mailed, or hand-delivered to the Tax Commission's office, or the Department of Finance's business centers, but they must be received by May 31, 2016. However, if you received a notice from the Department of Finance denying or revoking a STAR exemption for your property after May 12 2016, you can file form TC106S to request Tax Commission review of the exemption within 20 days after the date of the Finance notice.

IF YOUR EXEMPTION WAS DENIED BECAUSE YOU HAVE NOT REGISTERED WITH NEW YORK STATE, OR BECAUSE YOU HAVE A LIEN WITH NEW YORK STATE, YOUR APPEAL CANNOT BE DECIDED BY THE TAX COMMISSION.

YOU CAN REGISTER AT [HTTP://WWW.TAX.NY.GOV/PIT/PROPERTY/STAR13/DEFAULT.HTM](http://www.tax.ny.gov/pit/property/star13/default.htm).

ONCE YOU HAVE REGISTERED, YOU CAN PROVIDE PROOF OF REGISTRATION TO THE FINANCE DEPARTMENT, SO THAT THEY CAN DETERMINE YOUR APPLICATION. IF THEY DENY YOUR APPLICATION THEN, YOU CAN APPEAL TO THE TAX COMMISSION USING THIS FORM.

Section 1 - Your Borough, Block and Lot can be found on the letter you received from the Department of Finance.

Section 2 - Your Social Security Number and Date of Birth are required for our tracking of applications, and to facilitate coordinating our records with those of the Department of Finance. Your SSN will not be disclosed, and would be redacted in any FOIL request.

Section 4 - You must certify that this property is your primary residence. You can only have one primary residence in any given year.

You are only eligible for the Basic STAR exemption in 2016 if your 2014 Federal adjusted gross income (AGI) minus the taxable amount of total distributions from IRAs is \$500,000 or less. You are only eligible for the Enhanced STAR exemption in 2016 if your 2014 Federal adjusted gross income (AGI) minus the taxable amount of total distributions from IRAs is \$84,550 or less, and you are turning 65 by December 31, 2016. Your 2015 income is not relevant to the Tax Commission's determination. The below chart may help you get the relevant figures.

FORM #	NAME OF INCOME TAX RETURN	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 need for IRA's)
NYS Form IT-201	"Resident Income Tax Return"	Line 19 minus Line 9 "federal adjusted gross income" minus "taxable amount of IRA distributions"

Documents or records that you believe support your claim that your household income does not exceed the \$500,000 or \$84,550 threshold, or a detailed statement explaining why such documents or records do not exist, must be submitted with your application to obtain Tax Commission review. If any owner was not required to file, please submit proof of earnings (e.g., copies of W-2 forms, Social Security, 1099 forms). Please write the names of owners NOT required to file and the reason why. If your 2013 tax status was married filing separately, income proof for both husband and wife is needed. Only one application per household should be submitted. Your application will be reviewed by a Tax Commission hearing officer and you will get a written decision. If the Tax Commission determines that you are eligible for either exemption, then that information will be conveyed to the Department of Finance. The specific reason the Department of Finance gave for denying your exemption (e.g., you are not the owner of record or have another primary residence), must be addressed to get review.

This application only pertains to revocation or denial of a STAR exemption communicated in the letter you received from the Department of Finance. This application does not give you a right to contest the assessed value of the property or eligibility for any other exemption. If another personal exemption was denied and you want to appeal that, file TC106A, for senior or disabled homeowners' exemptions or TC106CV for Clergy or Veterans' exemptions.

This application does not give you a right to contest the assessed value of the property or eligibility for any other exemption. If you also want to apply for a correction of the assessed value of your property, you must SEPARATELY file an application for review for your property.

QUESTIONS? Email [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov)