IMPORTANT DEADLINE: RETURN THIS FORM TO THE ASSESSOR'S OFFICE ON OR BEFORE, BUT NOT LATER THAN MARCH 1st.

Department of Taxation and Finance
Office of Real Property Tax Services

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

RP-425-E
(7/16)

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

Name(s) of owner(s)			
Mailing address of owner(s) *(number and street or PO Box)*		Location of property *(street address)*	
City, village, or post office	State ZIP code	City, town, or village	State ZIP code
Daytime contact number	Evening contact number	School district	
E-mail address		Tax map number of section/block/lot: Property identification *(see tax bill or assessment roll)*	
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? ..... Yes ☐ No ☐

If *No*, you are **not** eligible for the Enhanced STAR exemption. However, you may be eligible for the Enhanced STAR **credit**. Register at *www.tax.ny.gov/star/*

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? ..... Yes ☐ No ☐

3 Is the total 2015 combined income of all the owners, and of any owners' spouses residing on the premises, $86,000 or less? *(See* Income for STAR purposes *on page 2.)* ..... Yes ☐ No ☐

Note: If the answer to **both** questions 2 and 3 is *Yes*, you **must** attach a copy of the 2015 federal or 2015 state income tax returns for **all** owners, including nonresident owners. If your assessor needs tax schedules and tax form attachments they will contact you. The assessor may also require proof of age.

If the answer to **either** of questions 2 and 3 is *No*, then you **do not** qualify for the Enhanced STAR exemption, but may continue to receive Basic STAR.

4 Do you wish to sign up for the Income Verification Program so you do not have to reapply for Enhanced STAR every year? ***(Note:** You must file NYS income tax returns to take advantage of this option.)* ..... Yes ☐ No ☐

If *Yes,* complete Form RP-425-IVP and submit it with this application to your local assessor.

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? ..... Yes ☐ No ☐

If *Yes,* attach a list with the address and exemption information of each such property.

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	Date	Signature	Date

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 *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 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