

IMPORTANT DEADLINE:
 This form **MUST** be filed at the
 Office of the Assessor
 On or Before **BUT NOT LATER THAN**
MARCH 1st

RP-425-Rnw rev. (7/11)

NYS Department of Taxation & Finance
 Office of Real Property Tax Services



Renewal Application for Enhanced School Tax Relief (STAR) Exemption

Dear Property Owner,

You received an Enhanced STAR Exemption on your prior year school tax bill. **YOU MUST REAPPLY AND RESUBMIT PROOF OF INCOME** to continue receiving the exemption.

The total 2010 income of all owners and any spouses of owners residing on the premises must be \$79,050 or less. The definition of income is adjusted gross income for federal income tax purposes less any taxable distributions from an Individual Retirement Account (IRA). Please see the back of this form for a description of how to calculate your income from your 2010 federal and State income tax forms.

All owners, including non-resident owners, must attach a copy of either their 2010 Federal or 2010 State income tax return (if filed). (Tax schedules and tax form attachments are not routinely required.) **Return this form to your local assessor by taxable status date.** Do not file this form with the New York State Office of Real Property Tax Services.

Name and telephone number of owner(s) _____

Mailing address of owner(s) _____

Day Number () _____

Evening No. () _____

E-Mail Address: _____

Location of Property _____

Street address

Village (if any) _____

City/town _____

School district _____

Tax map number or section/block/lot _____

Property identification (see tax bill or assessment roll)

Do you or your spouse own any other property that is currently receiving the STAR exemption? Yes No

Do you or your spouse own property in another state that you are claiming as your full time residence and are receiving a residency tax benefit, such as the Florida Homestead exemption? Yes No

If yes, please give the address of each such property: _____

Caution: Anyone who misrepresents his or her primary residence, age or income shall be subject to a \$100 penalty, shall be prohibited from receiving the STAR exemption for five years, and may be subject to criminal prosecution.

I (we) certify that all of the above information is correct and that the property listed above is owned by and is my (our) primary residence. I (we) understand it is my (our) obligation to notify the assessor if I (we) relocate to another primary residence and to provide any documentation of eligibility that is requested.

All resident owners must sign and date.

Signature _____ Date _____

Signature _____ Date _____

Signature _____ Date _____

GENERAL INFORMATION

The New York State School Tax Relief (STAR) Program provides an exemption from school taxes for owner-occupied, primary residences where the combined 2010 income of the owners and spouses who reside on the property does not exceed \$500,000. Senior citizens with combined 2010 incomes that do not exceed \$79,050 may qualify for a larger "Enhanced" exemption. **Senior citizens who wish to continue receiving Enhanced STAR in future years without having to reapply and submit copies of their tax returns to their assessor every year are invited to sign up for the STAR Income Verification Program. Please see Form RP-425-IVP for more information.** Seniors who do not choose to enroll in the income verification program must reapply each year to keep the Enhanced exemption in effect. If you are receiving the "Basic" exemption, you usually do not need to reapply in subsequent years, but you must notify the assessor if your primary residence changes and must provide income documentation when requested.

Deadline: The application must be filed 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 - contact local assessor; in Nassau County it is January 2, and; in cities, check with your assessor. For further information, ask your local assessor.

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 factors such as utility bills, voting and automobile registrations, and the length of time you occupy the property each year may be relevant. The assessor may ask you to provide proof of residency and ownership. For the enhanced exemption, proof of age may also be required. The parcel identification number may be obtained from either the assessment roll or your tax bill.

Income for STAR Purposes: Use the following table for identifying line references on 2010 Federal and State income tax forms. You may NOT use your 2011 tax forms.

Form #	Name of Income Tax Form	Income for STAR Purposes
IRS Form 1040	"U.S. Individual Income Tax Return"	Line 37 minus line 15b <i>"adjusted gross income" minus "taxable amount" (of total IRA distributions)</i>
IRS Form 1040A	"U.S. Individual Income Tax Return"	Line 21 minus line 11b <i>"adjusted gross income" minus "taxable amount" (of total IRA distributions)</i>
IRS Form 1040EZ	"Income Tax Return for Single and Joint Filers With No Dependents"	Line 4 only <i>"adjusted gross income" (No adjustment needed for IRA's.)</i>
NYS Form IT-201	"Resident Income Tax Return" (long form)	Line 18 minus line 9 <i>"federal adjusted gross income" minus "taxable amount of IRA distributions"</i>
NYS Form IT-150	"Resident Income Tax Return" (short form)	Line 11 minus line 5 <i>"federal adjusted gross income" minus "taxable amount of IRA distributions"</i>

THIS SPACE 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 signature _____

Date _____