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

Application for School Tax Relief (STAR) Exemption

(See general information and instructions on the back of form.)

Name and telephone number of owner(s)

_____

_____

_____

Day Number ( ) _____
Evening Number ( ) _____

Mailing address of owner(s)

_____

_____

_____

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)

1. Did the combined income of the owners and spouses who reside on the property exceed $500,000 in the 2010 income tax year? *Note: The NYS Department of Tax & Finance will be confirming the income eligibility of STAR recipients.* **Yes** ☐ **No** ☐
   If yes, you are not eligible for the STAR exemption for the 2012-2013 school year.
2. Do you or your spouse own any other property that is currently receiving the STAR exemption? Yes ☐ No ☐
3. 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: _____

_____

_____

You may be eligible for a larger school property tax savings if you meet these age and income requirements:

4. If you are applying for STAR for the 2012-2013 school year:
   a) Will all owners be at least 65 years of age as of December 31, 2012? **OR**
   b) 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, 2012? **Yes** ☐ **No** ☐
5. Is the total 2010 income of all the owners, and of any owners' spouses residing on the premises, $79,050 or less? (See definition of income for STAR purposes on back of form.) **Yes** ☐ **No** ☐

If the answer to both questions 4 and 5 is yes, 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.) The assessor may require proof of age.

Return this form to your local assessor by taxable status date (see reverse). Do **NOT** file this form with the New York State Department of Taxation and Finance or Office of Real Property Tax Services.

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 **that the property listed above is owned by me (us) and is my (our) primary residence and that my (our) 2010 income was less than $500,000.** 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 *"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 IRA's.)
NYS Form IT-201	"Resident Income Tax Return" (long form)	Line 18 minus line 9 *"federal adjusted gross income" minus "taxable amount of IRA distributions"*
NYS Form IT-150	"Resident Income Tax Return" (short form)	Line 11 minus line 5 *"federal adjusted gross income" minus "taxable amount of IRA distributions"*

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 _____