



# 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 2014 income of all owners and any spouses of owners residing on the premises must be \$84,550 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 2014 federal and state income tax forms.

All owners, including nonresident owners, must attach a copy of either their 2014 federal or 2014 state income tax returns (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.

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

Name(s) of owner(s)			
Mailing address of owner(s) <i>(number and street or PO box)</i>		Location of property <i>(street address)</i>	
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 <i>(see tax bill or assessment roll)</i>	

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

2 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

3 If Yes, list the address of each such property:


### Certification

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

Signature	Date
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Signature	Date
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## Instructions

### 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 2014 income of the owners and spouses who reside on the property does not exceed \$500,000. Senior citizens with combined 2014 incomes that do not exceed \$84,550 may qualify for a larger *Enhanced* exemption.

**Note:** 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. See Form RP-425-IVP, *School Tax Relief (STAR) Exemption, Optional Income Verification Program*, 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 2014 federal and state income tax forms. You may **not** use your 2015 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 <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 IRAs.)</i>
NYS Form IT-201	Resident Income Tax Return	Line 19 minus line 9 <i>federal adjusted gross income minus taxable amount of IRA distributions</i>

### This Area for Assessor's Use Only

Application received: \_\_\_\_\_

Approved: Yes  No

Proof of age: \_\_\_\_\_

Senior additional: Yes  No

Proof of income: \_\_\_\_\_

Form RP-425-IVP received: Yes  No

Proof of residency: \_\_\_\_\_

Assessor's name

Assessor's signature	Date
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