Department of Taxation and Finance

Application for School Tax Relief (STAR) Exemption

RP-425
(6/15)

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) *(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:			

Eligibility

Note: The New York State Department of Taxation and Finance will confirm income eligibility of STAR recipients.

1 Did the combined income of the owners and spouses who reside on the property exceed $500,000 for calendar year 2014? ..... Yes ☐ No ☐

If *Yes*, you are **not** eligible for the STAR exemption for the 2016-2017 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* for either 2 or 3, give the address of each such property:

You may be eligible for larger school property tax savings if you meet the following age and income requirements.

4 If you are applying for STAR for the 2016-2017 school year:

a) Will all owners be at least 65 years of age as of December 31, 2016? **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, 2016? ..... Yes ☐ No ☐

5 Is the total 2014 combined income of all the owners, and of any owners' spouses residing on the premises, $84,550 or less? *(See* Income for STAR purposes *on page 2.)* ..... Yes ☐ No ☐

Note: If the answer to both questions 4 and 5 is *Yes*, 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 required unless requested. The assessor may also require proof of age.

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, **that the property listed above is owned by me (us) and is my (our) primary residence and that my (our) 2014 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 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).*

Do **not** file this form with the New York State Department of Taxation and Finance or the Office of Real Property Tax Services.

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.

Once a new homeowner has applied to his or her local assessor and received a Basic STAR exemption, the homeowner is required to register his or her STAR exemption with the NYS Department of Taxation and Finance (DTF). The homeowner will be notified by mail when he or she is to register with DTF.

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 the 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 *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