



Department of Taxation and Finance  
Office of Real Property Tax Services

**RP-425-E**  
(7/18)

# Application for Enhanced STAR Exemption for the 2019-2020 School Year

**You must submit Form RP-425-IVP, Supplement to Forms RP-425-E and RP-425-Rnw, with this form.  
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/](http://www.tax.ny.gov/star/)

**2** Will all owners be at least 65 years of age as of December 31, 2019, **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, 2019? ..... Yes  No

**3** Is the total 2017 combined income of all the owners, and of any owners' spouses residing on the premises, \$86,300 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 2017 federal or 2017 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 you weren't required to file a federal or New York State income tax return for 2017, submit Form RP-425-Wkst, *Income for STAR Purposes Worksheet*, to the assessor.

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 or your spouse own another property that is **either** receiving a STAR exemption in New York State **or** a residency-based tax benefit in another state, such as the Florida Homestead exemption? ..... Yes  No

If **Yes**, then you do not qualify for the Enhanced STAR exemption on this 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) 2017 income was less than \$86,300.** 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
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**Return this form with Form RP-425-IVP to your local assessor by taxable status date (see Deadline on page 2).**

## Instructions

### New for 2019

**You must submit Form RP-425-IVP with this form when applying for the Enhanced STAR exemption.**

### 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 2017 income of the owners and spouses who reside on the property must not exceed \$86,300 **and** you must have had a STAR exemption on the same property for the 2015-2016 school year.

**Deadline:** You must file this application **and Form RP-425-IVP** 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 **owns** the property, including any non-resident owners. (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 **2017** federal and state income tax forms. **Do not** use your 2018 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>

If you weren't required to file a federal or New York State income tax return for 2017, complete Form RP-425-Wkst, *Income for STAR Purposes Worksheet*, and submit it to the assessor along with this form and Form RP-425-IVP.

### This Area for Assessor's Use Only

Date application received: \_\_\_\_\_

Proof of age: Yes  No

Proof of income: Yes  No

Proof of residency: Yes  No

Form RP-425-IVP received: Yes  No

Approved: Yes  No

Assessor's signature	Date
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