

# Must Provide Driver's License and Utility Bill



Department of Taxation and Finance  
Office of Real Property Tax Services

RP-425-E

(8/20)

## Application for Enhanced STAR Exemption for the 2021-2022 School Year

**You must submit Form RP-425-IVP, Supplement to Form RP-425-E, with this form.**

**Note:** The STAR exemption program is closed to new applicants. This form is primarily for use by property owners with Basic STAR exemptions who wish to apply and are eligible for the Enhanced STAR exemption. If you are a new homeowner or first-time STAR applicant, you may be eligible for the STAR credit. Register with the NYS Tax Department at [www.tax.ny.gov/star](http://www.tax.ny.gov/star). For a list of who else should use this form, see the instructions on page 2.

Contact name			
Property identification: Tax map number or section/block/lot (see tax bill or assessment roll)			
Location of property (street address)			Unit number
City, town, or village		State	ZIP code
Mailing address of owner(s) (number and street - include unit number - or PO Box)		City, village, or post office	State ZIP code
Phone number		Email address	
Is this property held in a:		*If yes, what is the legal name of the trust?	
Trust?	Yes <input type="checkbox"/> No <input type="checkbox"/>		
Life estate?	Yes <input type="checkbox"/> No <input type="checkbox"/>		

**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, 2021, **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, 2021? ..... Yes  No

**3** Is the total 2019 combined income of all the owners, and of any owners' spouses residing on the premises, less than or equal to \$90,550? (See Income for STAR purposes on page 3.) ..... Yes  No

**Note:** If you answered **Yes** to **both** questions 2 and 3, you **must** attach a copy of the 2019 federal or 2019 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 were not required to file a federal or New York State income tax return for 2019, submit Form RP-425-Wkst, *Income for STAR Purposes Worksheet*, to the assessor.

If you answered **No** to **either** question 2 or 3, 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**, attach a list with the address and exemption or benefit information of each property.

(continued)

# Must Provide Driver's License and Utility Bill

## 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 or STAR credit 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.** 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. Attach additional sheets, if necessary.**

Signature	Date
-----------	------

Signature	Date
-----------	------

Signature	Date
-----------	------

Signature	Date
-----------	------

Return this form with Form RP-425-IVP and proof of income to your local assessor by taxable status date (see Deadline below).

---

## This Area for Assessor's Use Only

---

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

Form RP-425-IVP received: Yes  No

Proof of age: Yes  No

Approved: Yes  No

Proof of income: Yes  No

Proof of residency: Yes  No

Assessor's signature	Date
----------------------	------

---

## Instructions

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

### General information

The Enhanced 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 2019 income of all owners, and any spouses who reside on the property must be less than or equal to \$90,550 **and** you must have had a STAR exemption on the same property for the 2015-2016 school year.

### Who should use this form:

You are not generally required to reapply annually for the exemption, but you must advise the assessor if the property is no longer your primary residence. You are

required to reapply for the exemption if the ownership of the property has changed due to:

- marriage,
- divorce,
- surrender of interest by a co-owner,
- survivorship,
- trusts,
- life estates, or
- name change(s).

**Deadline:** You must file this application **and proof of income and Form RP-425-IVP** with your local assessor on or before the applicable taxable status date, which is generally March 1.

### Exceptions:

- In the Village of Bronxville, it is January 1.
- In Nassau County, it is January 2.
- In Westchester towns, it is either May 1 or June 1.
- In cities, check with your assessor.

# Must Provide Driver's License and Utility Bill

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, or is held in a life estate, the trust beneficiaries or life tenants are deemed to be the owners for STAR purposes.) There is no single factor which determines whether the property is your primary residence, but the assessor will consider factors such as voting location, 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.

## Proof of income for STAR purposes

You are required to submit proof of income with this form. Proof of income is your 2019 federal or state income tax return. **Do not** submit your 2020 tax forms. If you were not required to file a federal or New York State income tax return for 2019, complete Form RP-425-Wkst, *Income for STAR Purposes Worksheet*, and submit it to the assessor along with this form. To determine your income eligibility, use the following table to identify line references on your 2019 federal or state income tax returns.

Form number	Title of income tax form	Income for STAR purposes
Federal Form 1040	U.S. Individual Income Tax Return	Adjusted gross income (line 8b) <b>minus</b> taxable portion of IRA distributions (line 4b)
NYS Form IT-201	Resident Income Tax Return	Federal adjusted gross income (line 19) <b>minus</b> taxable portion of IRA distributions (line 9)

---