



# Application for Basic STAR Exemption for the 2018-2019 School Year

**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 |                        |  |                                       |

- 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 Basic STAR exemption. However, you may be eligible for the Basic STAR **credit**. Register at [www.tax.ny.gov/star/](http://www.tax.ny.gov/star/)
- Is the total 2016 combined income of all the owners, and of any owners' spouses residing on the premises, \$500,000 or less? (See Income for STAR purposes on page 2.) ..... Yes  No   
If No, then you **do not** qualify for the basic STAR exemption.
- Do you or your spouse own another property that is **either** receiving a STAR exemption in New York State **or** a residency tax benefit in another state, such as the Florida Homestead exemption? ..... Yes  No   
If Yes, attach a list with the address and exemption information of each such 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) 2016 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 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).

## Instructions

### General information

The Basic New York State School Tax Relief (STAR) exemption reduces the school tax liability for qualifying homeowners 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 2016 income of the owners and spouses who reside on the property must not exceed \$500,000 **and** you must have had a STAR exemption on the same property for the 2015-2016 school year.

**Deadline:** You must file the application 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 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 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.

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 **2016** federal and state income tax forms. **Do not** use your 2017 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<br><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<br><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<br><i>adjusted gross income (No adjustment needed for IRAs.)</i>                             |
| NYS Form IT-201 | Resident Income Tax Return                                       | Line 19 minus line 9<br><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: \_\_\_\_\_

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

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

Assessor's name

Assessor's signature \_\_\_\_\_ Date \_\_\_\_\_