



## 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 **2016** income of the owners and spouses who reside on the property does not exceed \$500,000. Senior citizens with combined **2016** incomes that do not exceed **\$86,000** may qualify for a larger "Enhanced" exemption. **Senior citizens who would like 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. Please see Form RP-425-IVP 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.

To apply for either the basic or enhanced STAR exemption, you must file application form RP-425 with the assessor of your city or town (in Nassau or Tompkins County, with the county assessor) on or before the applicable "taxable status date." In towns, taxable status date is generally March 1<sup>st</sup>, except in the counties of Erie (May 1<sup>st</sup>), Nassau (January 2<sup>nd</sup>) and Westchester (June 1<sup>st</sup>); 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 must be relevant. The assessor may ask you to provide proof of residence and ownership. For 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 **2016** Federal and State Income Tax forms. You may NOT use your 2017 tax forms.

Form #	Name 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 IRA's)</i>
NYS Form IT-201	"Resident Income Tax Return" (Long Form)	Line 19 minus line 9 <i>"federal adjusted gross income" minus "taxable amount of IRA distributions"</i>

### THIS SPACE 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 signature _____	Date: _____