



INSTRUCTIONS

Owners may be eligible for several exemptions that reduce property taxes. This application can be used for the following exemption programs for your NYC primary residence: STAR (School Tax Relief, either Basic or Enhanced), Senior Citizen, Veterans, and Disabled. New York State residents owning property in New York City may use this application for the Clergy Exemption. Please indicate the exemptions for which you are applying and complete the applicable sections. Detailed instructions on completing the form follow the application. If you have any questions, please call 311.

Please mail this application with ALL REQUIRED DOCUMENTS to NYC Department of Finance, PO Box 3120, Church Street Station, New York, NY 10008-3120. Applications must be postmarked by March 15, 2013, to be eligible for the 2013/14 tax year.

FAXES WILL NOT BE ACCEPTED

Please check the box of each exemption you are requesting:

Table with 6 columns: STAR, Enhanced STAR, Senior, Disabled, Veteran, Clergy. Each column has a checkbox and a list of applicable sections.

SECTION 1 - PROPERTY INFORMATION

Form for Section 1: 1. Address (a-f), 2. Type of Residence (checkboxes for 1-3 family dwelling, Cooperative, Other, Condominium Unit), 3. Management Company/Agent Contact Information.

SECTION 2 - OWNER INFORMATION

If there are more than two owners, please complete the Additional Owners' Sheet.

Form for Section 2: 1. Owner #1 (a-f), 2. Owner #2 (a-f), 3a. Are owners #1 and #2 spouses, siblings or registered domestic partners?, 3b. Is there a Life Estate on this property?

SECTION 3 - AGE VERIFICATION

If you are applying for a Senior Citizen or Enhanced STAR exemption, you MUST provide a copy of a government-issued ID (e.g., driver's license, passport or birth certificate) for all owners turning 65 by December 31, 2013.

SECTION 4 - INCOME INFORMATION

In order to determine your eligibility for the Basic STAR and Enhanced STAR, Senior Citizen and/or Disabled Homeowner, please provide the following documents:

REQUIRED: Copies of 2011 Federal tax returns and schedules/attachments for all owners. If any owner was not required to file, please submit proof of earnings (copies of W-2 forms, Social Security, 1099 forms, etc.) Please write names of owners NOT required to file and the reason why.

Form for Section 4: 1. Reason: _____, 2. Reason: _____

Senior Citizen and/or Disabled Homeowners: Please attach documentation of any unreimbursed medical or prescription expenses.

SECTION 5 - DISABILITY INFORMATION	YES	NO
Do any of the owners, their spouse or registered domestic partner receive any disability income, <i>such as</i> : Social Security Disability Insurance, Supplemental Security Income, Railroad Retirement Disability Benefits or a Disability Pension?		
If you checked YES , please submit one of the following REQUIRED documents:		
<ul style="list-style-type: none"> ● Copy of the award letter from the Social Security Administration ● Copy of the award letter from the Railroad Retirement Board or the U.S. Postal Service ● Copy of a certificate from the State Commission for the Blind and Visually Handicapped 		

SECTION 6 - VETERAN INFORMATION	YES	NO	If YES, list years of service. Ex: 1965 - 1972
1. Are any of the owners a veteran?			
Are any of the owners a spouse or unremarried widow/er of a veteran?			
Are any of the owners a registered domestic partner of a veteran?			
Are any of the owners a parent of a soldier killed in action?			
If you checked YES to any box , please submit the following REQUIRED document <u>for each veteran</u> :			
<ul style="list-style-type: none"> ● Copy of the DD-214 or separation papers 			
2. Did the veteran serve in a combat zone or theater?			
If YES, where did the veteran serve? (provide proof of service)			
3. Was the veteran disabled in the line of duty?			
If you checked YES , please submit the following REQUIRED document <u>for each veteran</u> :			
<ul style="list-style-type: none"> ● Copy of a letter from the VA documenting the disability rating for each veteran. 			

SECTION 7 - CLERGY INFORMATION	YES	NO
1. Are you an active member of the clergy who is primarily responsible for ministerial work?		
If you are not active:	YES	NO
2. Were you unable to perform such work due to an illness or impairment?		
3. Are you over age 70?		
4. Are you the surviving unremarried spouse of the clergy member?		
If you checked YES to any box , submit the following REQUIRED document for each clergy member:		
<ul style="list-style-type: none"> ● verification letter from the church employer 		
In addition, the following documentation is required:		
<ul style="list-style-type: none"> ● Physician's statement. (If you checked yes to box 2) ● Copy of a government-issued ID, birth certificate or baptismal certificate. (If you checked yes to box 3) ● Copy of your marriage certificate and a copy of your spouse's death certificate. (If you checked yes to box 4) 		

SECTION 8 - SIGNATURES - CERTIFICATION
<i>By signing below, I certify that all statements made on this application are true and correct to the best of my knowledge and that I have made no willful false statements of material fact. I understand that this information is subjected to audit and should Finance determine that I do not qualify for tax exemption, I will be disqualified from future exemptions and will be responsible for all applicable taxes due, accrued interest, and the maximum penalty allowable by law.</i>
ALL OWNERS MUST SIGN AND DATE THIS APPLICATION, WHETHER THEY RESIDE ON THE PROPERTY OR NOT
<i>If there are more than two owners, please complete the Additional Owners' Sheet.</i>
OWNER #1 SIGNATURE: _____ DATE: _____
OWNER #2 SIGNATURE: _____ DATE: _____

CONTACT INFORMATION
If we have a question about this application, whom should we contact?
Contact Name: _____
Telephone #: _____ E-Mail Address: _____

*** PLEASE KEEP A COPY OF THIS APPLICATION FOR YOUR RECORDS ***
The Department will inform you of all exemptions benefits that you are eligible for on your Statement of Account.

PRIVACY ACT NOTIFICATION - Under the Federal Privacy Act of 1974, if we ask you to give us your social security number, we must tell you whether or not you are obligated to provide us with the social security number, our legal right to ask you for the information, and how we plan to use it. You must list your taxpayer identification number (SSN or EIN) in order to apply for an exemption from real property taxes. We are asking this information to make sure that our records are accurate, and that you have submitted accurate information. Our legal right to require this information is contained in Section 1-102.1 of the Administrative Code. This authorizes the Department of Finance to require any person to provide taxpayer identification number so that we may administer and collect taxes.

ADDITIONAL OWNERS INFORMATION AND CERTIFICATION

INSTRUCTIONS: If the property is owned by more than two owners, please complete the additional owner's information below, sign and date and mail this sheet along with your completed application.

ADDITIONAL OWNER(S) INFORMATION

If there are more than 6 owners, please copy this sheet and complete as required.

Owner #3: a. _____ b. _____
FIRST NAME LAST NAME

c. Date of Birth: d. Social Security #: e. Phone: _____
MM DD YYYY

f. Email: _____ g. Is this Owner #3's Primary Residence? YES NO

h. Relationship to other owners: _____

Owner #4: a. _____ b. _____
FIRST NAME LAST NAME

c. Date of Birth: d. Social Security #: e. Phone: _____
MM DD YYYY

f. Email: _____ g. Is this Owner #4's Primary Residence? YES NO

h. Relationship to other owners: _____

Owner #5: a. _____ b. _____
FIRST NAME LAST NAME

c. Date of Birth: d. Social Security #: e. Phone: _____
MM DD YYYY

f. Email: _____ g. Is this Owner #5's Primary Residence? YES NO

h. Relationship to other owners: _____

Owner #6: a. _____ b. _____
FIRST NAME LAST NAME

c. Date of Birth: d. Social Security #: e. Phone: _____
MM DD YYYY

f. Email: _____ g. Is this Owner #6's Primary Residence? YES NO

h. Relationship to other owners: _____

ADDITIONAL OWNER(S) SIGNATURES - CERTIFICATION

ALL OWNERS MUST SIGN AND DATE THIS APPLICATION, WHETHER THEY RESIDE ON THE PROPERTY OR NOT

By signing below, I certify that all statements made on this application are true and correct to the best of my knowledge and that I have made no willful false statements of material fact. I understand that this information is subjected to audit and should Finance determine that I do not qualify for tax exemption, I will be disqualified from future exemptions and will be responsible for all applicable taxes due, accrued interest, and the maximum penalty allowable by law.

_____	OWNER #3 SIGNATURE	_____	DATE
_____	OWNER #4 SIGNATURE	_____	DATE
_____	OWNER #5 SIGNATURE	_____	DATE
_____	OWNER #6 SIGNATURE	_____	DATE

EXEMPTION APPLICATION FOR TAX YEAR 2013/2014

REQUIRED DOCUMENTS CHECKLIST

Find the exemption(s) you are applying for and follow down the column to see what required documents you must submit with this application. When you see a YES, you **MUST** submit.

REQUIRED DOCUMENTS	Basic STAR	Enhanced STAR	Senior Citizen Home Owner (SCHE)	Disabled Home Owner (DHE)	Veteran	Clergy
PROOF OF AGE Copy of a Government-issued ID (ex: Driver's License or Passport).		YES	YES			
PROOF OF INCOME Copies of Federal tax returns and schedules/attachments for 2011 Tax Year for all owners, OR Indicate on application the names of owners NOT required to file and the reason why.	YES	YES	YES	YES		
PROOF OF DEDUCTIONS Copies of receipts for unreimbursed medical or prescription expenses			YES	YES		
PROOF OF DISABILITY One (1) of the following for an owner: <ul style="list-style-type: none"> • Copy of the award letter from the Social Security Administration • Copy of the award letter from the Railroad Board or the U.S. Postal Service • Copy of a certificate from the State Commission for the Blind and Visually Handicapped. 				YES		
PROOF OF BASIC VETERAN <ul style="list-style-type: none"> • Copy of DD-214 or separation papers for each veteran 					YES	
PROOF OF COMBAT VETERAN <ul style="list-style-type: none"> • Copy of Proof of Service for each veteran 					YES	
PROOF OF DISABLED VETERAN <ul style="list-style-type: none"> • For each disabled veteran, copy of Veteran's Administration letter documenting the disability rating 					YES	
PROOF OF CLERGY MEMBER <ul style="list-style-type: none"> • Copy of verification letter from church employer If inactive one of the following in addition to the above: <ul style="list-style-type: none"> • Physician's statement • Copy of a government-issued ID • Copy of Marriage Certificate and a copy of your spouse's death certificate 						YES



INSTRUCTIONS FOR EXEMPTION APPLICATION FOR OWNERS

Mail to: NYC Department of Finance, P.O. Box 3120, Church Street Station, New York, NY 10008-3120

OVERVIEW

Finance will review the information and documentation provided in this application to determine your eligibility and, if eligible, or level of exemption for the following homeowner tax exemption programs:

- School Tax Relief (STAR) Basic and Enhanced
- Senior Citizen Homeowners' Exemption (SCHE)
- Veterans' Exemption
- Disabled Homeowners' Exemption (DHE)
- Clergy Exemption

To be eligible for any of these programs, complete this application for your primary residence, that is, the house, condominium, or cooperative apartment that you live in for the majority of the year or the address where you are registered to vote.

Clergy exemption note: A member of the clergy does not have to occupy the New York City property to be eligible for the clergy exemption, but must be a resident of New York State.

APPLICATION DEADLINE

Finance will accept applications throughout the year. However, the start date for exemption benefits varies according to when you apply. If your application is postmarked **by March 15th**, benefits will begin July 1st of the same year. If your application is postmarked **after March 15th**, benefits will begin July 1st of the following year.

SPECIFIC INSTRUCTIONS

Please indicate which exemptions you are applying for by checking the appropriate box(es) and completing the required sections.

SECTION 1 – PROPERTY INFORMATION

Give the complete address and the borough, block and lot of the property for which you are seeking tax benefits and the date you purchased the property. The Borough, Block and Lot numbers for properties other than coops can be found on your Statement of Account (tax bill) and the Finance website at nyc.gov/finance.

Please indicate the type of residence by checking the appropriate box. If the property is a co-op please provide the Unit #, the number of shares and the name and contact number of the management company/agent.

If you checked “other,” please provide the percentage of space used as your primary residence.

SECTION 2 – OWNER INFORMATION

Provide the name, social security number and date of birth of each owner of the property (i.e., each person named on the deed or proprietary lease, or the owner of the life estate), whether or not the owner resides at the property. For purposes of this application, if you own a life estate in the property, then you are considered the owner of the property and the owner information required to complete this application refers to information concerning the life estate owners. Social Security numbers must be included or Finance can not process your application. If there are more than two owners, use the Additional Owners Information and Certification form, which is part of this application packet.

Indicate if any of the owners listed in Section I are spouses, siblings or registered domestic partners by checking the appropriate box.

SECTION 3 – AGE VERIFICATION

If you are applying for a Senior Citizen Homeowners Exemption or Enhanced STAR, you **MUST** provide a copy of a government-issued ID (e.g., drivers license, passport or birth certificate). To be eligible, you or your spouse/sibling/domestic partner must turn 65 by 12/31/13.

SECTION 4 – INCOME INFORMATION

If you are applying for the Basic STAR, Enhanced STAR, Senior Citizens and/or the Disabled Homeowners exemption, you **MUST** provide proof of income for calendar year 2011 for all owners.

If you file a Federal Income Tax return, you **MUST** attach a complete copy of your 2011 return including all schedules and attachments for all owners. If any of the owners are not required to file a tax return, you **MUST** indicate their name(s), the reason they are not required to file and attach copies of any income documentation such as Social Security Benefits statements or 1099 forms.

If you are applying for a Senior Citizen or Disabled Homeowners exemption, we will deduct any reimbursed medical or prescription expenses from income to determine eligibility. However, you **MUST** attach documentation for any such expenses.

Income Thresholds

Basic STAR - Total combined **HOUSEHOLD** income of \$500,000 or less.

Enhanced STAR - Total combined **HOUSEHOLD** income of \$79,050 or less.

(Household income is defined as the Federal AGI less the taxable amount of IRA distributions for all household members.)

Senior Citizens and Disabled Homeowners - Total combined income for all the owners of less than \$37,400.

(Refer to the following list for items to be included in determining income eligibility for SCHE and DHE and the allowable deductions.)

Income includes:

- All social security payments
- Salaries and wages (including bonuses)
- Interest (including nontaxable interest on state or local bonds)
- Ordinary dividends
- Net earnings from farming, rentals, business or profession (including amounts claimed as depreciation for income tax purposes)
- Income from estates or trusts
- Gains from sales and exchanges
- Payments from governmental or private retirement or pension plans

- Annuity payments (excluding amounts representing a return of capital)
- Alimony or support money
- Unemployment insurance payments, disability payments, workers' compensation, etc.

Income does NOT include:

- Supplemental security income
- Nazi persecution reparation payments
- Federal Foster Grandparent Program payments
- Welfare payments
- Reverse mortgage proceeds (but any interest or dividends realized from the investment of such proceeds are income)
- Gifts, inheritances or a return of capital

Allowable deductions:

- Unreimbursed medical and prescription drug expenses.

SECTION 5 – DISABILITY INFORMATION

Indicate whether any owner receives any of the following forms of disability-related financial assistance: (1) Social Security Disability Insurance (SSDI); (2) Supplemental Security Income (SSI) benefits; (3) Railroad Retirement Disability Benefits (RRDB); (4) Disability pension from the US Postal Service; or has a certificate from the State Commission for the Blind and Visually Handicapped stating that he/she is legally blind.

If you checked YES, you **MUST** submit one of the following required documents:

- Copy of the award letter from Social Security Administration
- Copy of the award letter from the Railroad Board or U.S. Postal Service
- Copy of certificate from the State Commission for the Blind or Visually Handicapped

SECTION 6 – VETERAN INFORMATION

1. Indicate by checking the appropriate box if any of the owners listed in Section I are veterans, or spouses, registered domestic partners, unremarried widows, widowers of veterans, or if they are parents of a soldier killed in action.

“Veterans” are former members of the United States armed forces or the Merchant Marines (during World War II) or recipients of expeditionary medals.

Periods of conflict are:

- *World War I*
April 6, 1917 - November 11, 1918
- *World War II*
December 7, 1941 - December 31, 1946
- *Korean Conflict*
June 27, 1950 - January 31, 1955
- *Vietnam War*
February 28, 1961 - May 7, 1975
- *Persian Gulf War*
Beginning August 2, 1990

If you checked YES to any of the boxes and served during one of the periods of conflict, you **MUST** submit a copy of the DD-214 or separation papers for each veteran.

2. “Combat zone” refers to a location of active combat, such as Vietnam during the Vietnam War. Veterans who served during a period of conflict but who were stationed in non-combat areas (for example, a soldier who was in the service during the Vietnam War dates but who was not stationed in Vietnam) should check “No.”

If you checked YES, you **MUST** indicate the combat zone in which you served.

3. For the purpose of this question, “disabled” refers to a Veterans’ Administration designation.

If you checked YES, you **MUST** submit a copy of a Veterans Administration letter for each veteran documenting the disability rating.

You can obtain your disability rating from the US Department of Veterans Affairs by calling 1-800-827-1000.

SECTION 7 – CLERGY INFORMATION

A member of the clergy is defined as belonging to any religious denomination. The clergy member must (1) perform work assigned by the denomination to which he/she belongs, as their principal occupation; (2) be unable to perform such work due to illness or impairment; or (3) be over the age of 70.

If the member of the clergy is deceased, the surviving spouse or registered domestic partner may be eligible for a tax reduction for the house the couple shared, as long as the spouse has not remarried.

If you checked yes to any of the boxes, you **MUST** submit a letter of reference from the church employer.

In addition, if the clergy member is inactive or deceased, you **MUST** also submit one of the following:

- Physician’s statement
- Copy of a government-issued ID
- Copy of your marriage certificate and a copy of your spouse’s death certificate.

SECTION 8 – SIGNATURES AND CERTIFICATIONS

All owners **MUST** sign and date the application whether or not they reside at the property.

IMPORTANT

BEFORE MAILING YOUR APPLICATION, PLEASE REVIEW THE REQUIRED DOCUMENTS CHECKLIST TO MAKE SURE THAT YOU HAVE ATTACHED COPIES OF THE REQUIRED DOCUMENTATION.

FAILURE TO DO SO WILL DELAY THE PROCESSING OF YOUR APPLICATION.

Mail Your Application to:

NYC Department of Finance
P.O. Box 3120
Church Street Station
New York, NY 10008-3120

FAXES WILL NOT BE ACCEPTED.

KEEP A COPY OF YOUR COMPLETED APPLICATION FOR YOUR RECORDS.