



Renewal Application for School Tax Relief (STAR) Exemption

Dear Property Owner,

You received an Enhanced STAR Exemption on your prior year school tax bill. YOU MUST REAPPLY AND RESUBMIT PROOF OF INCOME to continue receiving the exemption.

The total 2004 income of all owners and any spouses of owners residing on the premises must be \$66,050 or less. The definition of income is adjusted gross income for federal income tax purposes less any taxable distributions from an Individual Retirement Account (IRA). Please see the back of this form for a description of how to calculate your income from your 2004 federal and State income tax forms.

All owners, including non-resident owners, must attach a copy of either their 2004 federal or 2004 State income tax return (if filed). (Tax schedules and tax form attachments are not routinely required.) Return this form to your local assessor by taxable status date. Do not file this form with the State Board of Real Property Services.

Name and telephone number of owner(s)

Mailing address of owner(s)

Form fields for name and telephone number, including Day Number, Evening Number, and E-Mail Address.

Form fields for mailing address.

Location of property

Form fields for street address and city/town.

Form fields for village (if any) and school district.

Tax map number or section/block/lot Property identification (see tax bill or assessment roll)

Caution: Anyone who misrepresents his or her primary residence, age or income shall be subject to a \$100 penalty, shall be prohibited from receiving the STAR exemption for five years, and may be subject to criminal prosecution.

I (we) certify that all of the above information is correct and that the property listed above is owned by and 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 to provide any documentation of eligibility that is requested.

All resident owners must sign and date. Signature and Date fields.

## GENERAL INFORMATION

The **New York State School Tax Relief (STAR) Program** provides an exemption from school taxes for owner-occupied, primary residences. Senior citizens with combined 2004 incomes that do not exceed \$66,050 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 NYS 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, except in the counties of Erie (May 1), Nassau (January 2), and Westchester (June 1); 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 may be relevant. The assessor may ask you to provide proof of residency and ownership. For the 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 2004 federal and State income tax forms. You may NOT use your 2005 tax forms.

Form #	Name of Income Tax Form	Income for STAR Purposes
IRS Form 1040	"U.S. Individual Income Tax Return"	Line 36 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"	Line 18 minus line 9 <i>"federal adjusted gross income" minus "taxable amount of IRA distributions"</i>
NYS Form IT-200	"Resident Income Tax Return"	Line 8 only <i>"federal adjusted gross income" (No deduction allowed for the amount listed on line 7.)</i>
NYS Form IT-100	"Resident Fast Form Income Tax Return"	Add lines 2 through 6 and subtract any amount on line 7 <i>Add "wages, salaries, tips, etc.", "taxable interest income", "interest income on U.S. government bonds", "dividends", and "unemployment compensation" and subtract "Individual retirement arrangement (IRA) deduction"</i>

### THIS SPACE FOR ASSESSOR'S USE ONLY

Application received \_\_\_\_\_  
 Proof of age \_\_\_\_\_  
 Proof of income \_\_\_\_\_  
 Proof of residency \_\_\_\_\_

Approved Yes \_\_\_\_\_ No \_\_\_\_\_  
 Senior additional Yes \_\_\_\_\_ No \_\_\_\_\_  
 Form RP-425-IVP received Yes \_\_\_\_\_ No \_\_\_\_\_

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

Date \_\_\_\_\_