



**FINANCE  
NEW YORK**  
THE CITY OF NEW YORK  
DEPARTMENT OF FINANCE  
nyc.gov/finance

# APPLICATION FOR ENHANCED STAR (School Tax Relief) PROPERTY TAX REDUCTION

for senior citizens, 65 years of age or older

FILING DEADLINE - January 5, 2006

If approved, tax reduction will begin July 1, 2006.

Mail completed application with proof of age and income to  
**NYC Department of Finance, STAR Exemptions**

**P.O. Box 3120, Church Street Station, New York, NY 10008-3120**

Date: \_\_\_\_\_

Use this application to apply for a STAR property tax reduction only if you own a property in New York City that you use as your primary residence.

### SECTION I. PROPERTY INFORMATION

**A. ADDRESS OF PROPERTY (REQUIRED)** for which Enhanced STAR tax reduction is requested. If co-operative or condominium, apartment number MUST be included.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**B. BOROUGH/BLOCK/LOT (OPTIONAL)** - If you know your Borough, Block, and Lot, please provide it.

BOROUGH \_\_\_\_\_  
BLOCK \_\_\_\_\_  
LOT \_\_\_\_\_

### SECTION II. FINANCIAL INFORMATION (REQUIRED)

The total federal adjusted gross income of all owners, as shown on each owner's federal or New York State tax return for 2004 or on the Enhanced STAR Income Statement for nonfilers is \$\_\_\_\_\_. See Instructions for additional information on federal adjusted gross income.

### SECTION III. OWNER INFORMATION (REQUIRED)

PRINT NAMES OF ALL LEGAL OWNERS	SOCIAL SECURITY NUMBERS	SIGNATURES	PRIMARY RESIDENCE?	BIRTHDATE (mo/day/yr)
1.			<input type="checkbox"/> YES <input type="checkbox"/> NO	___/___/___
2.			<input type="checkbox"/> YES <input type="checkbox"/> NO	___/___/___
3.			<input type="checkbox"/> YES <input type="checkbox"/> NO	___/___/___
4.			<input type="checkbox"/> YES <input type="checkbox"/> NO	___/___/___

*By signing above, I certify the accuracy of the facts provided in this application and agree to notify the Department of Finance STAR Exemptions if this property is no longer my primary residence or if there are any other changes in ownership. I understand that this certification is subject to audit at any time and, should the Department determine that I do not qualify for STAR, I am responsible for all applicable taxes due, accrued interest, and the maximum penalty allowable by law.*

### SECTION IV. RECERTIFICATION OPTION (REQUIRED)

If your Enhanced STAR application is approved, you will not have to reapply every year. However, you will have to verify that you still meet the income limits. You can complete a financial statement, mailed to you annually, or you can give permission to have New York State verify your income from your New York State tax return if you file. Check ONE box below.

- I will fill out an annual financial statement.  Please have the State verify my income.

### SECTION V. CONTACT INFORMATION (OPTIONAL)

1. If we have a question about this application, whom should we contact? \_\_\_\_\_
2. Contact person's daytime telephone number ..... (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Please keep a copy of this application for your records.

For additional copies of this form or for information, visit our website at nyc.gov/STAR or call 311.

# INFORMATION AND INSTRUCTIONS FOR ENHANCED STAR APPLICATION

## GENERAL INFORMATION

STAR is the New York State School Tax Relief Program. It provides two levels of tax reduction benefits: Basic STAR and Enhanced STAR. Both levels are available only for properties that are used as their owner's primary residence. Basic STAR has no age or income limits.

**This application is ONLY for the Enhanced STAR tax reduction.** If you had the Basic STAR tax reduction on your property before you turn 65, you must still apply for Enhanced STAR as your 65th birthday approaches.

**Providing False or Misleading Information** - Anyone providing false information on this application is subject to the maximum penalty allowed by law, prohibition from receiving the STAR reduction for five years, forfeiture of up to three years of tax savings, and criminal prosecution.

## APPLICATION INSTRUCTIONS

### SECTION I. PROPERTY INFORMATION

**A. Address of Property (Required)** - This is the address of the property for which you are requesting the Enhanced STAR tax reduction. If it is a co-operative or condominium apartment, you must include all identifying unit information (e.g., apartment number).

**B. Borough, Block, and Lot (Optional)** - If you know your borough, block, and lot, please provide it.

### SECTION II. FINANCIAL INFORMATION (Required)

Write in the total federal adjusted gross income for all owners of the property.

#### Required Documentation:

To be eligible for Enhanced STAR, the total federal adjusted gross income of all owners of the property - whether or not they reside in the property - cannot exceed \$64,650/year. Adjusted gross income can be found on the 2004 1040 tax return on Line 34 (or Line 21 on Form 1040A or Line 4 on the Form 1040EZ).

- Applicants who filed a federal or New York State tax return for 2004 (or, if none filed, for 2003) must submit a copy of that return with their Enhanced STAR application.
- Applicants who were not required to file a federal or New York State tax return for 2004 or 2003 must instead complete and submit an Enhanced STAR Income Statement.

### SECTION III.

#### **OWNER INFORMATION (Required)**

**Owners' Names** - The owners are the individuals whose names are on the deed, title, or proprietary lease to the property. If you need more space, attach a separate sheet of paper. **THE INFORMATION FOR ALL OWNERS OF THE PROPERTY MUST BE SUBMITTED.**

**Social Security Numbers and Signatures** - Each owner's Social Security Number and signature are required for administrative purposes, pursuant to NYC Administrative Code, section 11-102.1. If you do not include this information, your application will not be processed.

**Primary Residence** - Each owner must check "YES" or "NO" to indicate whether the property is his or her primary residence. A "primary residence" is the home that is occupied for most of the year, generally the address where the owner is registered to vote and that appears on the owner's driver's license. The property must be the primary residence of at least one owner to be eligible for the STAR reduction.

**Birthdate** - Each owner's birthdate must be listed. All owners of the property must be 65 (or older) by 12/31/06, unless the owners are husband/wife or siblings, in which case only one owner must be 65 by that date.

**Proof of age** - Birth certificates, passports, baptismal records, drivers licenses, or other official documents are acceptable.

### SECTION IV. RECERTIFICATION OPTION (Required)

If your Enhanced STAR application is approved, you will not have to reapply every year. However, you will have to verify that you still meet the income limits. You can complete a financial statement, mailed to you annually, or you can give permission to have New York State verify your income from your New York State tax return if you file.

### SECTION V. CONTACT INFORMATION (Optional)

If any information on this application is unclear or missing, it would expedite the processing of the application if we could contact you directly. Please provide a daytime contact person and the person's phone number on lines 1 and 2.

QUESTIONS ABOUT ENHANCED STAR?  
Visit Finance's STAR web page at  
[nyc.gov/STAR](http://nyc.gov/STAR), call 311,  
or e-mail us your question at  
[nyc.gov/contactfinance](mailto:nyc.gov/contactfinance)



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# ENHANCED STAR INCOME STATEMENT

**Only applicants for ENHANCED STAR who did not file federal or New York State tax returns for 2004 or 2003 should complete this form. See Enhanced STAR Income Statement Instructions for further details on completing this form.**

**I. NAMES OF ALL OWNERS WHO DO NOT HAVE A FEDERAL OR NEW YORK STATE TAX RETURN TO SUBMIT AS PROOF OF INCOME:** (Please print clearly)

\_\_\_\_\_

\_\_\_\_\_

**II. PROPERTY ADDRESS:**

\_\_\_\_\_ Street address \_\_\_\_\_ Apt. # (Required, if applicable)

\_\_\_\_\_ City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip

**III. INCOME FOR TAX YEAR 2004**

1. Total wages, salaries, tips, bonuses. (Attach a W-2 and/or 1099).....	1.	\$	_____
2. Taxable interest income and dividends .....	2.		_____
3. Unemployment compensation .....	3.		_____
4. Total Pensions and annuities. (Do not include IRA distributions. Attach Form 1099 for items 4 and 5) .....	4.		_____
5. Social Security benefits .....	5.		_____
6. Other income (list type(s) of other income on line below).....	6.		_____
_____			
7. Add lines 1 through 6 .....	7.		_____
8. Adjustments to income (list type(s) of adjustments on line below) .....	8.		_____
_____			
9. Subtract line 8 from line 7. <b>This is your adjusted gross income</b> .....	9.	\$	_____

**IV. CERTIFICATION AND SIGNATURES:**

I/We certify that all of the above information is correct and that I/we are not required to file a New York State or federal income tax return. All owners whose incomes are included in these calculations must sign below.

Signature _____	Date _____	Signature _____	Date _____
Signature _____	Date _____	Signature _____	Date _____

# ENHANCED STAR INCOME STATEMENT - INSTRUCTIONS

## I. NAMES OF OWNERS:

- Applicants for Enhanced STAR who did NOT file a federal or New York State tax return for either of the last two tax years must complete this Income Statement to show that their adjusted gross income does not exceed the current Enhanced STAR limit of \$64,650.
- Applicants for Enhanced STAR who filed a federal or State tax return for either of the last two tax years must submit a copy of their most recent return and *should not* complete this Income Statement.
- In Section I, list **only** the names of the owners of the property who are completing this Income Statement. Do *not* list the owners who are submitting copies of their tax returns.

**II. PROPERTY ADDRESS:** Enter the name of the house, co-operative, condominium or other property for which you are requesting Enhanced STAR benefits. If the property is an apartment, the apartment number **MUST** be included or your application cannot be processed.

**III. INCOME FOR TAX YEAR 2004:** For each item on the Income list, enter the TOTAL amount of income received *by the owners of the property who did not file a federal or New York State income tax return for the tax year 2003 or 2004.*

**What is the definition of “income” for Enhanced STAR?** Income is defined as “federal adjusted gross income” as is generally reported on an applicant’s federal or State income tax return, less the taxable amount of total distributions from individual retirement accounts or individual retirement annuities, both of which are commonly called “IRAs.” For this reason, IRA distributions should NOT be included on Line 4. Other examples of monies that should NOT be included as “income” are child support, inheritances, gifts, and life insurance proceeds received because of someone’s death.

**Line 6 - Other Income.** Examples of “other income” include alimony, lottery winnings, business income, capital gains, rental income, royalties, prizes, and awards. List any of these that apply to you on the line and the total amount of “other income” on Line 6.

**Line 7 - Calculations.** Add Lines 1-6. Write the total on Line 7.

**Line 8 - Adjustments.** Enhanced STAR uses the same adjustments to income as the Internal Revenue Service to calculate Adjusted Gross Income. Examples of allowable deductions to income are student loans, tuition, and fees (but not room and board, books, or activities) for the owner, the owner’s spouse, and the owner’s dependents; moving expenses in connection with an owner’s job or business or to start a new job if doing so required a move of 50 miles or more. However, itemized deductions on a federal or state tax return, such as interest on home mortgages, medical expenses, charitable donations, and other deductions are NOT allowable adjustments for purposes of calculating STAR income.

List any adjustments that apply to you and the total amount of adjustments on Line 8.

**Line 9 - Calculations.** Subtract Line 8 from Line 7. Write the balance on Line 9. **This is the adjusted gross income of the owners who did not file tax returns.**

- If the income of all the property owners is reflected by the figure on Line 9, write this figure on page 1 of the Enhanced STAR application, in Section II.
- If some owners filed tax returns and others did not, add the figure on Line 9 (which represents the income of non-filers) to the federal adjusted gross income shown on the tax return(s) of those owners who filed. Write the **total income of ALL owners** on page 1, Section II of the Enhanced STAR application.

**IV. CERTIFICATION AND SIGNATURE:** Each owner who completes this Income Statement must sign this section.