

This application is for the following exemption programs for your New York City primary residence: Basic and Enhanced STAR (School Tax Relief), Senior Citizen, Disabled, Veteran and Clergy. Please read the instructions at the end of this application before you fill it out. If you have questions, contact 311.

**Applications must be postmarked by March 15, 2013 to be eligible for the 2013/14 tax year.**

Please check the box of each exemption you are requesting:

<b>STAR</b> Sections 1, 2, 4 & 8	<input type="checkbox"/>	<b>Enhanced STAR</b> Sections 1, 2, 3, 4 & 8	<input type="checkbox"/>	<b>Senior</b> Sections 1, 2, 3, 4 & 8	<input type="checkbox"/>	<b>Disabled</b> Sections 1, 2, 4, 5 & 8	<input type="checkbox"/>	<b>Veteran</b> Sections 1, 2, 6 & 8	<input type="checkbox"/>	<b>Clergy</b> Sections 1, 2, 7 & 8	<input type="checkbox"/>
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**SECTION 1 - PROPERTY INFORMATION**

1. Address: \_\_\_\_\_  
HOUSE NUMBER STREET NAME APARTMENT NUMBER

Block: \_\_\_\_\_ Lot: \_\_\_\_\_  
BOROUGH ZIP CODE YOUR PROPERTY'S BLOCK AND LOT CAN BE FOUND AT [nyc.gov/finance](http://nyc.gov/finance)

Date you purchased the property: MM DD YYYY

2. Type of Residence (check one):  
 1-, 2-, 3-family dwelling  Condominium Unit  
 Cooperative - Unit # \_\_\_\_\_ and the number of shares: # \_\_\_\_\_  
 Other (please specify): \_\_\_\_\_ and the percent of space used for primary residence: \_\_\_\_\_%

3. Management Company/  
 Agent Contact Information: \_\_\_\_\_ Phone # \_\_\_\_\_

**SECTION 2 - OWNER INFORMATION**

*If there are more than two owners, please complete the Additional Owners' Sheet on page 4.*

1. Owner #1: \_\_\_\_\_  
FIRST NAME LAST NAME

Date of Birth: MM DD YYYY Social Security #: \_\_\_\_\_ Phone: \_\_\_\_\_  
 Email: \_\_\_\_\_ Is this Owner #1's Primary Residence?  YES  NO

2. Owner #2: \_\_\_\_\_  
FIRST NAME LAST NAME

Date of Birth: MM DD YYYY Social Security #: \_\_\_\_\_ Phone: \_\_\_\_\_  
 Email: \_\_\_\_\_ Is this Owner #2's Primary Residence?  YES  NO

3. Are owners #1 and #2 spouses or siblings?  YES  NO

4. Is there a Life Estate on this property?  YES  NO If "YES", Owner of Life Estate: \_\_\_\_\_

**SECTION 3 - AGE VERIFICATION**

To apply 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 who will be 65 or older by December 31, 2013.  
 I am applying for Senior Citizen or Enhanced STAR and I have included a copy of my government issued ID.  YES

**SECTION 4 - INCOME INFORMATION**

To apply for Basic or Enhanced STAR, Senior Citizen or Disabled exemptions, you **MUST** provide a copy of the 2011 federal tax return and schedules for **all** owners. **I have included a copies of 2011 federal tax returns for all owners.**  YES

If any owners do not file a tax return, submit proof of 2011 earnings (Social Security, 1099 forms, W-2) complete the section below.

1. Name: \_\_\_\_\_ Reason for not filing: \_\_\_\_\_  
 2. Name: \_\_\_\_\_ Reason for not filing: \_\_\_\_\_

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

Exemption Application for Owners

SECTION 5 - DISABILITY INFORMATION	YES	NO
Do any of the owners or their spouse receive any disability income, such as: Social Security Disability Insurance, Supplemental Security Income, Railroad Retirement Disability Benefits or a Disability Pension?		
If you checked yes, please submit a copy of one of the following required documents:		
<input type="checkbox"/> Social Security Administration award letter <input type="checkbox"/> Railroad Retirement Board or the U.S. Postal Service award letter <input type="checkbox"/> State Commission for the Blind and Visually Handicapped certificate		

SECTION 6 - VETERAN INFORMATION	YES	NO	If YES, list years of service. Ex: 1965 - 1972	
1. Are any of the owners a veteran who served during a period of conflict?				
Are any of the owners a spouse or unremarried widow/er of a veteran?				
Are any of the owners a parent of a soldier killed in action?				
If you checked yes to any box, you <b>MUST</b> submit a copy of the DD-214 or separation papers for each veteran.			YES	NO
2. Did the veteran serve in a combat zone or theater?				
If yes, where did the veteran serve?				
			YES	NO
3. Was the veteran disabled in the line of duty?				
If you checked yes, please submit a 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, you <b>MUST</b> submit a verification letter from the employer.			
In addition, the following documentation is required:			
<input type="checkbox"/> Physician's statement (if you checked yes to # 2) <input type="checkbox"/> Copy of a government-issued ID, birth certificate or baptismal certificate (if you checked yes to # 3) <input type="checkbox"/> Copy of your marriage certificate and a copy of your spouse's death certificate (if you checked yes to # 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>
<b>ALL OWNERS MUST SIGN AND DATE THIS APPLICATION, WHETHER THEY RESIDE ON THE PROPERTY OR NOT.</b>
<i>If there are more than two owners, please complete the Additional Owners' Sheet on page 4.</i>
OWNER #1 SIGNATURE: _____ DATE: _____
OWNER #2 SIGNATURE: _____ DATE: _____

MAILING INFORMATION
Mail this completed application and copies of ALL REQUIRED DOCUMENTATION to:
<b>NYC Department of Finance</b> <b>P.O. Box 311</b> <b>Maplewood, NJ 07040-0311</b>
<b>FAXES WILL NOT BE ACCEPTED</b>

**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 Property Tax Bill.**

**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.

# EXEMPTION APPLICATION FOR TAX YEAR 2013/2014

## REQUIRED DOCUMENTS CHECKLIST

Find the exemptions you are applying for and look down the column to see what you are required to submit with this application. If you do not submit the required documents you will not be approved.

REQUIRED DOCUMENTS	Basic STAR	Enhanced STAR	Senior Citizen Home Owner (SCHE)	Disabled Home Owner (DHE)	Veteran	Clergy
<b>PROOF OF AGE</b> Copy of a Government-issued ID (ex: Driver's License, Passport or birth certificate).		✓	✓			
<b>PROOF OF INCOME</b> Copies of 2011 federal tax returns and schedules/attachments for all owners. If any owners do not file a tax return, proof of 2011 earnings (Social Security, 1099 forms, W-2)	✓	✓	✓	✓		
<b>PROOF OF DEDUCTIONS</b> Copies of receipts for unreimbursed medical or prescription expenses			✓	✓		
<b>PROOF OF DISABILITY</b> One (1) of the following for an owner: <ul style="list-style-type: none"> <li>• Copy of the award letter from the Social Security Administration</li> <li>• Copy of the award letter from the Railroad Board or the U.S. Postal Service</li> <li>• Copy of a certificate from the State Commission for the Blind and Visually Handicapped</li> </ul>				✓		
<b>PROOF OF VETERAN</b> <ul style="list-style-type: none"> <li>• Copy of DD-214 or separation papers for each veteran</li> </ul>					✓	
<b>PROOF OF DISABLED VETERAN</b> <ul style="list-style-type: none"> <li>• For each disabled veteran, copy of Veteran's Administration letter documenting the disability rating</li> </ul>					✓	
<b>PROOF OF CLERGY MEMBER</b> <ul style="list-style-type: none"> <li>• Copy of verification letter from employer</li> </ul> If inactive one of the following in addition to the above: <ul style="list-style-type: none"> <li>• Physician's statement</li> <li>• Copy of a government-issued ID</li> <li>• Copy of Marriage Certificate and a copy of your spouse's death certificate</li> </ul>						✓

**ADDITIONAL OWNERS INFORMATION AND CERTIFICATION**

**INSTRUCTIONS:** If the property is owned by more than two owners, please add the additional owner 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:**

\_\_\_\_\_ FIRST NAME \_\_\_\_\_ LAST NAME

Date of Birth:    Social Security #:    Phone: \_\_\_\_\_

MM DD YYYY

Email: \_\_\_\_\_ Is this Owner #3's Primary Residence?  YES  NO

Relationship to other owners: \_\_\_\_\_

**Owner #4:**

\_\_\_\_\_ FIRST NAME \_\_\_\_\_ LAST NAME

Date of Birth:    Social Security #:    Phone: \_\_\_\_\_

MM DD YYYY

Email: \_\_\_\_\_ Is this Owner #4's Primary Residence?  YES  NO

Relationship to other owners: \_\_\_\_\_

**Owner #5:**

\_\_\_\_\_ FIRST NAME \_\_\_\_\_ LAST NAME

Date of Birth:    Social Security #:    Phone: \_\_\_\_\_

MM DD YYYY

Email: \_\_\_\_\_ Is this Owner #5's Primary Residence?  YES  NO

Relationship to other owners: \_\_\_\_\_

**Owner #6:**

\_\_\_\_\_ FIRST NAME \_\_\_\_\_ LAST NAME

Date of Birth:    Social Security #:    Phone: \_\_\_\_\_

MM DD YYYY

Email: \_\_\_\_\_ Is this Owner #6's Primary Residence?  YES  NO

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



# INSTRUCTIONS FOR EXEMPTION APPLICATION FOR OWNERS

Mail to: NYC Department of Finance, P.O. Box 311, Maplewood, NJ 07040-0311

## OVERVIEW

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

- Basic and Enhanced School Tax Relief (STAR)
- Senior Citizen Homeowners' Exemption (SCHE)
- Disabled Homeowners' Exemption (DHE)
- Veterans' Exemption
- 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 or file taxes.

## 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.

## IMPORTANT

**BEFORE MAILING YOUR APPLICATION, PLEASE REVIEW THE REQUIRED DOCUMENTS CHECKLIST ON PAGE 3 TO MAKE SURE THAT YOU HAVE ATTACHED COPIES OF THE REQUIRED DOCUMENTATION.**

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

## 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 co-ops can be found on your Statement of Account (tax bill) and the Finance website at [nyc.gov/finance](http://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 number, 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. 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.

## Instructions for Exemption Application for Owners

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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 or siblings 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 or sibling 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 unreimbursed medical or prescription expenses from income. However you must attach documentation showing those 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 Adjusted Gross Income 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.

Following is a list of items that will be used to determine income eligibility for SCHE and DHE and a list of 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
- 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
- Nazi persecution reparation payments
- Federal Foster Grandparent Program payments

#### Allowable deductions:

- Unreimbursed medical and prescription drug expenses.

### SECTION 5 – DISABILITY INFORMATION

Check 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 a copy of one of the following required documents:

- Award letter from Social Security Administration
- Award letter from the Railroad Board or U.S. Postal Service
- Certificate from the State Commission for the Blind or Visually Handicapped

If you did not check yes and only receive workman's

compensation, you are not eligible for the Disabled Homeowner exemption.

## SECTION 6 – VETERAN INFORMATION

1. Check the appropriate box if any of the owners listed in Section I are veterans, or spouses, 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.

A member of the clergy does not have to occupy the New York City property they own to be eligible for the clergy exemption but must be a resident of New York State. If the member of the clergy is deceased, the surviving spouse 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.

### Mail Your Application to:

**NYC Department of Finance  
P.O. Box 311  
Maplewood, NJ 07040-0311**

**FAXES WILL NOT BE ACCEPTED.**

**KEEP A COPY OF YOUR  
COMPLETED APPLICATION  
FOR YOUR RECORDS.**