



Department of Taxation and Finance
Office of Real Property Tax Services

RP-425-E
(7/22)

Application for Enhanced STAR Exemption for the 2023-2024 School Year

You must submit Form RP-425-IVP, *Supplement to Form RP-425-E*, with this form.

Note: The STAR exemption program is closed to new applicants. This form is primarily for use by property owners with Basic STAR exemptions who wish to apply and are eligible for the Enhanced STAR exemption. If you are a new homeowner or first-time STAR applicant, you may be eligible for the STAR credit. Register with the NYS Tax Department at www.tax.ny.gov/star. For a list of who else should use this form, see the instructions on page 2.

Name(s) of owner(s)			
Property identification: Tax map number or section/block/lot (see tax bill or assessment roll)			
Location of property (street address)			Unit number
City, town, or village		State	ZIP code
Mailing address of owner(s) (number and street - include unit number - or PO Box)		City, village, or post office	State ZIP code
Phone number		Email address	
Is this property held in a:		If the property is held in a trust, what is the legal name of the trust?	
Trust? Yes <input type="checkbox"/> No <input type="checkbox"/>			
Life estate? Yes <input type="checkbox"/> No <input type="checkbox"/>			

Mark an **X** in the applicable boxes below.

1 Did you have a STAR exemption on this property for the 2015-2016 school year? Yes No
If **No**, you are **not** eligible for the Enhanced STAR exemption. However, you may be eligible for the Enhanced STAR **credit**. Register at www.tax.ny.gov/star

2 Will all owners be at least 65 years of age as of December 31, 2023, **or** if the property is owned by a married couple or by siblings, will at least one of the spouses or siblings be at least 65 years of age as of December 31, 2023? If **Yes**, provide proof of age. Yes No

3 Is the total 2021 combined income of all the owners, and of any owners' spouses residing on the premises, less than or equal to \$93,200? (See Income for STAR purposes on page 3.) Yes No

Note: If you answered **Yes** to **both** questions 2 and 3, you **must** attach a copy of the 2021 federal or 2021 state income tax returns for **all** owners, including nonresident owners. If your assessor needs tax schedules and tax form attachments, they will contact you. The assessor may also require proof of age.

If you were not required to file a federal or New York State income tax return for 2021, submit Form RP-425-Wkst, *Income for STAR Purposes Worksheet*, to the assessor.

If you answered **No** to **either** question 2 or 3, then you **do not** qualify for the Enhanced STAR exemption, but may continue to receive Basic STAR.

4 Do you or your spouse own another property that is **either** receiving a STAR exemption in New York State **or** a residency-based tax benefit in another state, such as the Florida Homestead exemption? Yes No

If **Yes**, attach a list with the address and exemption or benefit information of each property.

(continued)

Certification

Caution: Anyone who misrepresents their primary residence, age, or income:

- will be subject to a penalty of the greater of \$100 or 20% of the improperly received tax savings
- will be prohibited from receiving the STAR exemption or STAR credit for six years, and
- may be subject to criminal prosecution.

I (we) certify that all of the above information is correct, **that I (we) own the property listed above and it 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 provide any documentation of eligibility that is required.

All resident owners must sign and date this form. Attach additional sheets, if necessary.

Signature	Date
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Signature	Date
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Signature	Date
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Signature	Date
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Return this form with Form RP-425-IVP and proof of income to your local assessor by taxable status date (see Deadline below).

This Area for Assessor's Use Only

Date application received: _____

Form RP-425-IVP received: Yes No

Proof of age: Yes No

Approved: Yes No

Proof of income: Yes No

Proof of residency: Yes No

Assessor's signature	Date
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Instructions

You must submit Form RP-425-IVP with this form when applying for the Enhanced STAR exemption.

General information

The Enhanced STAR exemption reduces the school tax liability for qualifying senior citizens by exempting a portion of the value of their home from the school tax.

To qualify, the home must be:

- owner-occupied, and
- the homeowners' primary residence.

The combined 2021 income of all owners, and any spouses who reside on the property must be less than or equal to \$93,200 **and** you must have had a STAR exemption on the same property for the 2015-2016 school year.

In the first year, the assessor will verify your eligibility based on the income information you provide (see *Proof of income for STAR purposes*). In the following years, the New York State Department of Taxation and Finance will verify your income eligibility. You will not need to reapply for the exemption or provide copies of your tax returns to your local assessor.

Who should use this form:

Since the STAR exemption is closed to new applicants, you should only use this form if:

- (1) you already have a Basic STAR exemption and believe you are now qualified for an Enhanced STAR exemption, or
- (2) you already have an Enhanced STAR exemption and need to reapply due to a change of ownership resulting from:
 - marriage,
 - divorce,
 - surrender of interest by a co-owner,
 - survivorship,
 - trusts,
 - life estates, or
 - name change(s).

Note: If you are currently receiving a check for a STAR credit, you cannot apply for the STAR exemption. You cannot switch from the STAR credit to the STAR exemption.

Deadline: You must file this application **and proof of income, proof of age, and Form RP-425-IVP** with your local assessor on or before the applicable taxable status date, which is generally March 1.

Exceptions:

- In the Village of Bronxville, it is January 1.
- In Nassau County, it is January 2.
- In Westchester towns, it is either May 1 or June 1.
- In cities, check with your assessor.

For further information, ask your local assessor. Visit our website or your locality's website to find your local assessor's contact information.

Do not file this form with the New York State Department of Taxation and Finance or the Office of Real Property Tax Services.

Application instructions

Print the name and mailing address of each person who **owns** the property, including any non-resident owners. (If the title to the property is in a trust, or is held in a life estate, the trust beneficiaries or life tenants are deemed to be the owners for STAR purposes.) There is no single factor which determines whether the property is your primary residence, but the assessor will consider factors such as voting location, automobile registrations, and the length of time you occupy the property each year. The assessor may ask you to provide proof of residency and ownership.

You can find the parcel identification number on either the assessment roll or your tax bill.

If your primary residence changes after you have been granted the exemption, you must notify the assessor.

Proof of income for STAR purposes

You are required to submit proof of income with this form. Proof of income is your 2021 federal or state income tax return. **Do not** submit your 2022 tax forms. If you were not required to file a federal or New York State income tax return for 2021, complete Form RP-425-Wkst, and submit it to the assessor along with this form. To determine your income eligibility, use the following table to identify line references on your 2021 federal or state income tax returns.

Form number	Title of income tax form	Income for STAR purposes
Federal Form 1040	U.S. Individual Income Tax Return	Adjusted gross income (line 11) minus taxable portion of IRA distributions (line 4b)
NYS Form IT-201	Resident Income Tax Return	Federal adjusted gross income (line 19) minus taxable portion of IRA distributions (line 9)

Proof of age for STAR purposes

You must provide satisfactory proof of age. You may provide proof from one of the following:

- Driver license
- Birth certificate
- Voter's registration record
- Census record
- Insurance record
- Marriage record
- Passport
- Military record
- Immigration document