

DEADLINE TO APPLY IS

**MARCH 1, 2016**

SBL#

RP-425-Rnw (8/2015)-V4  
New York State Office of Real Property  
Governor Andrew M. Cuomo

YOU **MUST** RENEW THIS  
EXEMPTION TO CONTINUE  
RECEIVING YOUR DISCOUNT.

**TO RENEW YOUR SENIOR EXEMPTIONS:**

**Complete this form & include all income documents for 2014 to the Assessor's Office**

**If you DO file a tax return:**

Please provide the following for **all owners & spouses**

1. Complete this application
2. Bring a copy of your **2014** Federal tax return
3. Bring your **2014** 1099 statement if you have an IRA (see line 15b on your tax return)

**If you DO NOT file a tax return:**

Please provide the following for **all owners & spouses**

1. Complete this application
2. Complete the enclosed ***Income for STAR Purposes Worksheet***
3. Remember to attached requested documents if applicable **USING 2014 INCOME.**

**PLEASE ANSWER THESE QUESTIONS**

- 1.) Y or N
- 2.) Y or N
- 3.) Y or N

Is \_\_\_\_\_ your primary residence?  
If No, where do you reside? \_\_\_\_\_

Do any of the owners *own other property* & receive an exemption on it?

Are there children living on the premises that attend public school, grades K-12.

Additional Owners:

**Caution:** Anyone who misrepresents his or her primary residence, age or income may be subject to a \$100 penalty, may be prohibited from receiving the STAR exemption for five years, and may be subject to criminal prosecution.  
I certify that all information submitted is correct, that I own the property listed above and that it is my primary residence. I understand it is my obligation to notify the Assessor if I relocate to another primary residence and to provide any documentation of eligibility that is requested.

X _____ <b>Owner Signature</b>	_____ <b>Date</b>	_____ <b>Phone #</b>
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**NAME:**  
**ADDRESS:**

**Life Use**      **Y or N**

<b>SBL#</b>
Assessor's Office Use ONLY
<b>2014 Income:</b> \$ _____

**MARCH 1, 2016****FOR INFORMATION ONLY**

**Income for STAR Purposes:** Use the following table for identifying line references on 2014 Federal and State income tax forms. You may NOT use your 2015 tax forms.

Form #	Name of Income Tax Form	Income for STAR Purposes
IRS Form 1040	"U.S. Individual Income Tax Return"	Line 37 minus line 15b "adjusted gross income" minus "taxable amount" (of total IRA distributions)
IRS Form 1040A	"U.S. Individual Income Tax Return"	Line 21 minus line 11b "adjusted gross income" minus "taxable amount" (of total IRA distribution)
IRS Form 1040EZ	"Income Tax Return for Single and Joint Filers With No Dependents"	Line 4 only "adjusted gross income" (No adjustment needed for IRA's)
NYS Form IT-201	"Residents Income Tax Return" (long form)	Line 18 minus line 9 "federal adjusted gross income" minus "taxable amount of IRA distributions"
NYS Form IT-150	"Resident Income Tax Return" (short form)	Line 11 minus line 5 "federal adjusted gross income" minus "taxable amount of IRA distributions"

**COMBINED INCOME FOR ALL OWNERS FOR SENIOR EXEMPTION PURPOSES:**

INCOME INCLUDES	INCOME DOES NOT INCLUDE
• All Social Security payments	• Supplemental Security Income (aged, blind, disabled)
• Salary and wages (including bonuses)	• Reparation payments to victims of Nazi persecution
• Interest and total dividends	• Monies recv'd for Federal Foster Grandparents Program
• Net earnings from farming, rentals, business	• Welfare payments
• Income from estates or trusts	• Proceeds of a reverse mortgage
• Gains from sales and exchanges	• Gifts
• Total amt recv'd from govt or private pensions	• Inheritances
• Annuity payments (excluding return of capital)	• Return of capital
• Alimony or support money	
• Unemployment insurance payments, disability payments, worker's compensation, etc.	

**NOTE:** If your income exceeds the locally applicable income limit for senior exemption purposes (\$32,400 maximum 2014 income), your application will still be considered for enhanced STAR purposes (\$**84,550** maximum 2014 income). If your income exceeds the enhanced STAR limit, you will automatically receive the BASIC STAR (\$500,000 maximum 2014 income).

**INCOME VERIFICATION PROGRAM (IVP)**

Senior citizens who wish to continue receiving Enhanced STAR in future years without having to reapply and submit copies of their tax returns to their assessor every year are invited to sign up for the STAR Income Verification Program (form RP-425-IVP). See the assessor's office for more information.

Deadline is September 23, 2015 for this Income Verification program to be in effect for 2016. You may register after this date, but the program will not go into effect until the following year (2017).