



Instructions for Form RP-425-GC

Application for Extension of Enhanced STAR Deadline

General information

The Enhanced New York State School Tax Relief (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.

Eligibility

To be eligible for the 2019 Enhanced STAR exemption, you must meet each of these qualifications:

- The home must be your primary residence.
- The combined income of all owners (residents and non-residents), and any owner's spouse who resides at the property must have been less than or equal to \$86,300 in 2017, **and** it must have had a STAR exemption on the same property for the 2015-2016 school year.
- All property owners must be 65 years of age or older by December 31, 2019, **with the following exceptions:**
 - Property that is jointly owned by spouses or siblings. At least one spouse or sibling for whom the property is the primary residence must be at least 65 by December 31 of the year when the benefit will begin.
 - Surviving spouse. A surviving spouse may retain the Enhanced STAR exemption provided he or she is at least 62 by December 31 of the year when the benefit will begin.
- You must enroll in the Income Verification Program (IVP)

Once enrolled in the Income Verification Program, the New York State Department of Taxation and Finance will annually verify your income eligibility. You will not need to reapply for the exemption or provide copies of your tax returns to your local assessor.

The Tax Department will not disclose your income to the assessor. It will only disclose whether or not your income is below the applicable income standard.

Participants are not required to reapply annually for the exemption but are requested to advise the assessor if the property is no longer their primary residence or if the ownership of the property has changed.

Special instructions for surviving spouses

If you have inherited the property from a deceased spouse, you must complete and submit this form in your own name.

Form 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 may consider factors such as voting location, automobile registrations, and the length of time you occupy the property each year.

You may be asked to provide proof of residency, age and ownership.

Income for STAR purposes

Use the following table to identify the line references on **2017** federal and state income tax forms. **Do not** use your 2018 tax forms.

Form number	Title of income tax form	Income for STAR purposes
IRS Form 1040	U.S. Individual Income Tax Return	Line 37 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 IRAs.)</i>
NYS Form IT-201	Resident Income Tax Return	Line 19 minus line 9 <i>federal adjusted gross income minus taxable amount of IRA distributions</i>

Privacy notification

The Privacy Act of 1974 requires us to advise you that the law which allows us to ask for your Social Security numbers is New York Real Property Tax Law section 425 (4)(b). It is mandatory that you furnish your Social Security numbers. The New York State Department of Taxation and Finance will use them to verify whether your income is greater than the applicable income standard for purposes of the Enhanced STAR exemption. **If you do not furnish your Social Security numbers, you will be unable to receive an Enhanced STAR exemption.**

Where to file

Mail Form RP-425-GC and any required income documentation to the address below. **Do not** send this information to your assessor.

**NYS DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES - GC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Questions?

Visit our website www.tax.ny.gov (search: *Income Verification Program*)

If you do not have access to a computer, call the New York State Tax Department (not your local assessor) at 518-457-2036 weekdays between 8:30 a.m. and 4:30 p.m.