



# STAR EXEMPTION

DEADLINE TO FILE APPLICATION IS BETWEEN  
JANUARY 1, 2023 AND MARCH 1, 2023  
(NO EXCEPTIONS)

BASIC PROGRAM: NEW HOMEOWNERS

You must register with the State of New York

On-line registration: [www.tax.ny.gov/star](http://www.tax.ny.gov/star)

Phone registration: 518-457-2036

## ENHANCED PROGRAM

ALL OWNER'S MUST BE 65 YEARS OR OLDER EXCEPT IN THE CASE OF A MARRIED COUPLE OR SIBLINGS, PROPERTY MUST BE YOUR PRIMARY RESIDENCE.

ADJUSTED GROSS INCOME CANNOT EXCEED **\$93,200**  
(LINE (11) MINUS IRA (4B) ON 1040 FORM) OR  
(LINE (19) MINUS (9) ON NYS RETURN)

### THE FOLLOWING MUST BE SUBMITTED

- 1) COMPLETED APPLICATION SIGNED BY ALL OWNERS (RP-425-E)
- 2) COMPLETED IVP-INCOME VERIFICATION PROGRAM (RPS425-IVP)
- 3) VALID DRIVER'S LICENSES FOR ALL OWNERS SHOWING THE ADDRESS OF THE PROPERTY
- 4) 2021 FEDERAL INCOME TAX RETURN

NO APPLICATION WILL BE ACCEPTED WITHOUT SUPPORTING DOCUMENTS  
RETURN TO ASSESSOR'S OFFICE 26 ORANGEBURG RD ORANGEBURG NY 10962



# 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](http://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: Trust? Yes <input type="checkbox"/> No <input type="checkbox"/> Life estate? Yes <input type="checkbox"/> No <input type="checkbox"/>		If the property is held in a trust, what is the legal name of the trust?	

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](http://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
-----------	------

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).

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### ***This Area for Assessor's Use Only***

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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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Department of Taxation and Finance  
Office of Real Property Tax Services

# Supplement to Form RP-425-E

## Mandatory for all Enhanced STAR Applicants

# RP-425-IVP

(7/22)

When applying for the Enhanced STAR exemption, you **must** submit this form to your assessor along with your Enhanced STAR application form and proof of income. For more information, see page 3.

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

All owners of the property, and any owner's spouse who resides on the premises, must provide their Social Security numbers and sign the authorization below. **Failure to do so will result in denial of the Enhanced STAR exemption.**

### Authorization

I (we) authorize the New York State Department of Taxation and Finance to annually verify, using my (our) Social Security number(s) supplied below, whether my (our) income is less than or equal to the applicable annual income standard for purposes of the Enhanced STAR exemption.

**First owner information** – Provide information for every owner, and any spouse even if not an owner.

First name and middle initial		Last name		Suffix
Social Security number	Date of birth (mm/dd/yyyy)		Is this your primary residence? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Mark all that apply: Owner <input type="checkbox"/> *Spouse of an owner <input type="checkbox"/> *Sibling of another owner <input type="checkbox"/> * Provide name(s) of spouses and siblings below.				
Name(s) and relationship(s) of spouse or sibling/owner:				
Income information for first year of application (see instructions): Calculated income \$ _____ Tax year _____ Income documentation (mark one below): Federal Form 1040 <input type="checkbox"/> NYS Form IT-201 <input type="checkbox"/> Form RP-425-Wkst (see instructions) <input type="checkbox"/>				
Filing status: Single <input type="checkbox"/> Married filing joint <input type="checkbox"/> Married filing separate <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er) <input type="checkbox"/>				
Signature				Date

(continues on page 2)

For assessor's use only	
Municipal code _____ 0 0	Ownership code (Enter <b>M</b> or <b>C</b> if this property is a mobile home or a cooperative) _____



**Additional owner or spouse information – Provide information for every owner, and any spouse even if not an owner.**

First name and middle initial		Last name		Suffix
Social Security number	Date of birth (mm/dd/yyyy)		Is this your primary residence? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Mark all that apply: Owner <input type="checkbox"/> *Spouse of an owner <input type="checkbox"/> *Sibling of another owner <input type="checkbox"/> * Provide name(s) of spouses and siblings below.				
Name(s) and relationship(s) of spouse or sibling/owner:				
Income information for first year of application (see instructions):				
Calculated income \$ _____		Tax year _____		Income documentation (mark one below):
Federal Form 1040 <input type="checkbox"/>		NYS Form IT-201 <input type="checkbox"/>		Form RP-425-Wkst (see instructions) <input type="checkbox"/>
Filing status: Single <input type="checkbox"/> Married filing joint <input type="checkbox"/> Married filing separate <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er) <input type="checkbox"/>				
Signature			Date	

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First name and middle initial		Last name		Suffix
Social Security number	Date of birth (mm/dd/yyyy)		Is this your primary residence? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Mark all that apply: Owner <input type="checkbox"/> *Spouse of an owner <input type="checkbox"/> *Sibling of another owner <input type="checkbox"/> * Provide name(s) of spouses and siblings below.				
Name(s) and relationship(s) of spouse or sibling/owner:				
Income information for first year of application (see instructions):				
Calculated income \$ _____		Tax year _____		Income documentation (mark one below):
Federal Form 1040 <input type="checkbox"/>		NYS Form IT-201 <input type="checkbox"/>		Form RP-425-Wkst (see instructions) <input type="checkbox"/>
Filing status: Single <input type="checkbox"/> Married filing joint <input type="checkbox"/> Married filing separate <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er) <input type="checkbox"/>				
Signature			Date	

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First name and middle initial		Last name		Suffix
Social Security number	Date of birth (mm/dd/yyyy)		Is this your primary residence? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Mark all that apply: Owner <input type="checkbox"/> *Spouse of an owner <input type="checkbox"/> *Sibling of another owner <input type="checkbox"/> * Provide name(s) of spouses and siblings below.				
Name(s) and relationship(s) of spouse or sibling/owner:				
Income information for first year of application (see instructions):				
Calculated income \$ _____		Tax year _____		Income documentation (mark one below):
Federal Form 1040 <input type="checkbox"/>		NYS Form IT-201 <input type="checkbox"/>		Form RP-425-Wkst (see instructions) <input type="checkbox"/>
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Signature			Date	