



2021-2022 Enhanced STAR Property Tax Exemption Application

FOR USE BY HOMEOWNERS WHO WERE ENROLLED IN THE STAR PROGRAM PRIOR TO JANUARY 2, 2016

(Nassau County does not charge a fee to file this application.)

Any alteration of this application may result in a denial.

Print Name of ALL Owners <i>(as recorded on Deed or Certificate of Shares)</i>	Address

Telephone Number(s) Day () _____ Evening () _____

E-Mail Address: _____

Property Identification (Co-op apartment owners must attach a copy of the CERTIFICATE OF SHARES)

TOWN _____ SD _____ SECTION _____ BLOCK _____ LOT _____ CA# or BLDG.# _____ TAX UNIT# _____

For Condos & Co-ops only

Deed (Liber)#	Deed (Page)#
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Proof of Age (Indicate documents submitted with application as proof of age of all OWNERS)

BIRTH CERTIFICATE

PASSPORT

BAPTISMAL CERTIFICATE

NYS DRIVER'S LICENSE

Proof of Primary Residence (Indicate document submitted as proof of your primary residence)

2019 SOCIAL SECURITY 1099 (End of Year Statement)

CURRENT NYS CAR REGISTRATION

2019 NY STATE INCOME TAX RETURN

List the address(es) of all additional real estate that you own, either entirely or in part. (Attach additional sheets)

CERTIFICATION (All Primary Resident Owners Must Sign)

Caution: Anyone who misrepresents his or her primary residence, age, or income will be subject to a penalty of the greater of \$100 or 20% of the improperly received tax savings (not to exceed \$2,500), prohibited from receiving the STAR exemption for six years, and may also be subject to criminal prosecution.

The New York State Department of Taxation and Finance will annually determine income eligibility for qualifying *Enhanced STAR* applicants.

This requirement applies to property owners who received *Basic STAR* benefits and are applying for *Enhanced STAR* and those already receiving *Enhanced STAR* benefits but who did not register for the *Income Verification Program* (IVP). Unless directed by the NYS Department of Taxation and Finance, existing IVP participants are not required to take any action for the 2021-22 school property tax year.

In accordance with the *Mandatory Enhanced STAR Income Verification Program*, you must complete and attach Form RP 425-IVP with this application and provide your Social Security number(s) on said form.

I (we) certify that all the information is correct, that the property listed above is owned by me (us) and is my (our) primary residence and that my (our) 2019 income was less than \$90,550. I (we) understand it is my (our) obligation to notify the assessor if I (we) relocate to another primary residence and to provide any documentation of eligibility that is required.

Signature	Social Security Number	Date of Birth	Marital Status	Date

(If signed by an Attorney-in-fact, a PHOTOCOPY of the Power of Attorney must be included with this application.)

TOWN _____ SD _____ SEC _____ BLK _____ LOT _____
 CA# or BLDG# _____ TAX UNIT# _____
 FOR OFFICE USE ONLY
 For Condos & Co-ops Only

FOR ASSESSOR'S USE ONLY

Proof of Income <input type="checkbox"/> Yes <input type="checkbox"/> No	Senior Additional <input type="checkbox"/> Yes <input type="checkbox"/> No	RP-425-IVP <input type="checkbox"/> Yes <input type="checkbox"/> No	Approved <input type="checkbox"/> Yes <input type="checkbox"/> No
Assessor's Signature:		Date:	
Comments:			

When your primary residence or Deed/Certificate of Shares to the property changes, you must notify the Assessor in writing, within 60 days of the date of transfer, to remove any exemption(s) on a previous residence prior to filing the new application.

THE ENHANCED STAR EXEMPTION IS NOT TRANSFERABLE.

APPLICATION INSTRUCTIONS

1. Fill out the application completely.
2. While the NYS Department of Taxation and Finance will automatically verify your 2019 household income as mandated by the 2019 Mandatory Income Verification Program (IVP), please provide a copy of your 2019 Federal and State Income Tax Returns (Personal and Business) and include all schedules and 1099s and W-2s.
3. Submit this SIGNED application and attach PHOTOCOPIES of the documentation listed below to the Department of Assessment on or before the taxable status date of January 4, 2021. Please DO NOT SEND ORIGINAL documents.
 - PROOF OF AGE (Birth Certificate; Baptismal Certificate; NYS Driver's License; Military ID or Passport)
 - COPY OF THE ENTIRE TRUST (If your property is in a Trust, all beneficiaries must qualify for the exemption)
 - COPY OF THE DEATH CERTIFICATE (If one of the owners on the Deed is deceased)
 - COPY OF DIVORCE OR LEGAL SEPARATION PAPERS (If the property is in both names)
 - COPY OF THE PROBATED WILL (If the sole owner on the Deed/Certificate of Shares is deceased)
 - LETTER FROM HEALTH CARE FACILITY (If owner(s) are residing in a health care facility)
 - POWER OF ATTORNEY (If you are signing as an attorney-in-fact)

The definition of income is based on your Federal Adjusted Gross Income (AGI) less any taxable IRA distribution. Use the worksheet column below that corresponds to your tax return. Enter the total STAR income on the front of the application.

2019 Tax Form	Federal Adjusted Gross Income	Taxable IRA Distribution	STAR Income Worksheet
IRS Form 1040	Line 8b	Line 4b	Adjusted Gross Income: _____ minus (-) Taxable IRA distribution: _____
NYS Form IT-201	Line 19	Line 9	STAR INCOME TOTAL = _____

NOTE: Homeowners may receive a greater benefit from NYS, if they elect to switch from an exemption to a STAR credit/check. The value of the STAR credit savings may grow by as much as two percent from year to year, but the value of the STAR exemption savings being applied for via this application will no longer increase. You can REGISTER WITH NEW YORK STATE for the Personal Income Tax Credit /Check Program by telephone at (516) 457-2036 or on-line at: <https://www8.tax.ny.gov/STRP/strpStart>

The eligibility criteria are the same for both the STAR Credit/Check and the STAR Property Tax Exemption. You cannot receive both the credit and the exemption.

Para asistencia en Español llame al (516) 571-2020
NASSAU COUNTY DEPARTMENT OF ASSESSMENT
 240 Old Country Road, 4th Floor, Mineola, New York 11501 - (516) 571-1500



2021-2022 Senior Citizens' Property Tax Exemption Application – NYS RPTL 467

(Nassau County does not charge a fee to file this application.)
Any alteration of this application may result in a denial.

Property Address

House Number & Street: _____ Apt. Number: _____

City: _____ State: _____ Zip Code: _____

Property Identification SECTION _____ BLOCK _____ LOT _____ CA # or BLDG. # _____ TAX UNIT # _____
For Condos & Co-ops only

Ownership

Names of ALL Owners (as recorded on Deed/Certificate of Shares)	Date of Birth	Marital Status*	Social Security Number

* If you are legally separated or a widow/widower, you must attach a copy of the separation document or death certificate. If you were abandoned, please attach a notarized statement.

Telephone Number: Home () _____ Cell () _____

E-Mail Address: _____

Proof of Ownership (Indicate ALL documents that apply and attach with this application. Co-op owners must provide the CERTIFICATE OF SHARES.)

- Deed or Certificate of Shares Entire Trust (If property is in a Trust)
 Probated Will(s) of deceased owner(s) Letters of Testamentary Other: _____

(NOTE: If any owner appearing on any proof of ownership or the spouse of any owner is deceased, a Death Certificate must be attached to this application.)

Proof of Age (Indicate documents submitted for ALL owners)

- Birth Certificate Driver's License Passport Naturalization Papers Other: _____

Proof of Residency (Indicate documents submitted for ALL owners)

- 2019 SSA-1099 (Showing Name and Address) NYS Car or Voter Registration 2019 NYS Resident Income Tax Return

- a. Do all owners presently reside on the property to be exempted? Yes No
- b. Is an owner absent from the residence due to divorce, legal separation or explanation of abandonment? Yes No
(Please provide a copy of your Divorce Decree, Separation Agreement or Notarized Explanation of Abandonment with this application.)
- c. Is an owner receiving medical care as an inpatient in a health care facility? Yes Date admitted: _____ No
(If you checked "YES", you must submit a letter from the facility showing the date of admission and the cost incurred.)

List the address(es) of all real estate that you own, either entirely or in part. (Attach Schedule E and Property Tax Bill (s) for each property)

List the address(es) of any business you own, either entirely or in part. (Attach Schedule C or Business Dissolution documentation)

NAME(S) of ALL adults & children (including tenants) living in Household	AGE	Dollar Amount of Rent/Contribution to Household Per Month

Does a child (or children), including those of tenants, reside on the property and attend a public school in Grades Pre-K to 12? Yes No (If children attend school, a letter from the school is required verifying student's enrollment.)

CERTIFICATION (All Owners Must Sign*)

I (We) certify that all the information made on this application is true and correct and that the property listed above is my (our) legal primary residence. I (We) understand it is my (our) obligation to provide any documentation of eligibility that is requested and to notify the assessor if I (we) relocate to another primary residence. I (We) understand that any willfully false statements of fact will be grounds for disqualification from further exemption for a period of five years and a fine as set forth in New York State Real Property Tax Law # 467.

Signature of Owner 1 _____ Date _____ Signature of Owner 2 _____ Date _____

* If signed by an Attorney-in-fact, a PHOTOCOPY of the Power of Attorney must be included with this application. *

To qualify for this exemption, seniors must be 65 years of age or older in the year the exemption takes effect and meet certain income and residency requirements. Only one owner must be 65. The combined household income for 2019 cannot exceed \$37,399.

STATEMENT OF INCOME

COPIES of your entire 2019 FEDERAL and STATE Income Tax Returns (with schedules) MUST be attached to this application.

Even if you do not file a Federal Income Tax Return, you will be required to submit an IRS printout of your Wage and Income Statement to verify all taxable and non-taxable income.

Internal Revenue Service Transcript Order Line: 1-800-908-9946, Option 8 (Request Form 4506-T)

IMPORTANT - YOU MUST PROVIDE AND ATTACH FINANCIAL DOCUMENTATION FOR ANY AMOUNTS ENTERED IN THIS SECTION WITH THE APPLICATION.	
SOURCES OF 2019 INCOME FROM ALL OWNERS & OWNER'S SPOUSE	AMOUNT
Gross Social Security (Complete copy of SSA-1099 showing name and address)	
VA Disability Pension(s) or Surviving Spouse Disability Pension (Award Letter)	
Salary or Wages (W-2's including Self-Employment)	
IRA Earnings (1099-R, Letter from financial institutions showing Interest/ Dividends earned) DO NOT include the amount of your distribution.	
Capital Gains (Include tax-deferred distribution statements from financial institutions)	
Pensions, Annuities & Retirement Plans (1099-R statements and include taxable & non-taxable pensions)	
Taxable & Non-Taxable Interest/Dividends (All 1099-INT, 1099-DIV and Year-End Statements)	
Disability/Worker's Compensation/Unemployment (1099-G or Award Letter)	
Income from Estates or Trusts (Income Tax Return)	
Business Income (Schedule C or C-EZ, S-Corporation Tax Return with K-1 or Partnership Tax Return, Receipts for all deductions)	
Rental Income (Schedule E, Rent Received from all properties, Receipts for all deductions)	
Other Sources of Income (Alimony/Child Support, money from others living in the house toward expenses and Gambling)	
TOTAL OF ALL INCOME	\$

Nassau County currently allows a deduction for **UN-REIMBURSED** medical and prescription drug expenses.

ALL SUPPORTING DOCUMENTS, AS LISTED BELOW, MUST BE ATTACHED OR THE AMOUNTS ENTERED BELOW WILL NOT BE DEDUCTED. CANCELLED CHECKS WILL NOT BE ACCEPTED AS PROOF OF UN-REIMBURSED EXPENSES.

PLEASE CHECK BOX AND ATTACH COPIES OF ANY PAYMENTS MADE IN 2019	AMOUNT
<input type="checkbox"/> Printout from the Doctor's/Dentist's office of ALL Payments and Co-Payments	
<input type="checkbox"/> Statement of Medicare Premium or Receipt for payment of Private Health Insurance Premiums	
<input type="checkbox"/> Printout of payments from the Pharmacy and/or Out-of-Pocket Eye/Eyeglass Expenses	
<input type="checkbox"/> Letter from Health Care Facility stating date of admission, discharge and un-reimbursed expenses for owner's care	
TOTAL UN-REIMBURSED EXPENSES	\$

FOR ASSESSOR'S USE ONLY

- Ownership received
- Age received
- Residency received
- Income received

Gross Income	
Un-Reimbursed Medical Deduction	-
VA Disability Deduction	-
PARTIAL TAX EXEMPTION NET INCOME	\$

DATE: _____ APPROVED DENIED Assessor's Signature/Stamp: _____

COMMENTS:

To apply for the Senior Citizens' Property Tax Exemption for the 2021-2022 property tax year, you must file Form RP/TL 467 with the Nassau County Department of Assessment by the taxable status deadline - January 4, 2021.

Para asistencia en Español llame al (516) 571-2020

NASSAU COUNTY DEPARTMENT OF ASSESSMENT

240 Old Country Road, 4th Floor, Mineola, New York 11501 - (516) 571-1500



Supplement to Form RP-425-E
Mandatory for all Enhanced STAR Applicants

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	
				State ZIP code	
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		

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 M or C 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

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

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

Instructions

You must include this form when applying or reapplying for the Enhanced STAR exemption.

General information

To apply for the Enhanced STAR exemption, submit this application and Form RP-425-E, *Application for the Enhanced STAR Exemption* to your assessor.

You must also provide proof of income as described on the above forms.

When submitting this form, you must supply the Social Security numbers of all owners of the property and of any owner's spouse who resides on the premises.

In the first year, the assessor will verify your eligibility based on the income information you provide. (See *Income information*.) 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.

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.

Nassau County homeowners: Complete Form RP-425-IVP along with the county's *Enhanced STAR Property Tax Exemption Application*, which is available at Nassau County's website at www.nassaucountyny.gov (search: STAR). Submit both forms to the address on page 2 of Nassau County's application.

Income information

This is the income that the assessor will use to verify your eligibility in your first year of applying for the Enhanced STAR exemption.

- **Calculated income** – Refer to *Proof of income for STAR purposes* on page 3 of Form RP-425-E for instructions on how to calculate income.
- **Tax year** – Income is based on the tax year two years prior to the year for which you are applying for an exemption. For example, if you are applying for an Enhanced STAR exemption for the 2024-2025 school year, income is based on the 2022 tax year.
- **Income documentation** – Indicate the income tax form that was used to document income. If you did not file a Federal or New York State income tax return for the required year, complete Form RP-425-Wkst, *Income for STAR Purposes Worksheet*, and submit it with Form RP-425-E and this form.

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. Once you furnish them, they will be forwarded to the New York State Department of Taxation and Finance, which will use them to verify, or

attempt 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.**
