APPLICATION FOR BASIC STAR
(School Tax Relief) PROPERTY TAX REDUCTION

FILING DEADLINE - January 5, 2006
If approved, tax reduction will begin July 1, 2006.
Mail completed application to
NYC Department of Finance, STAR Exemptions
P.O. Box 3120, Church Street Station, New York, NY 10008-3120
or fax it to (212) 361-7799

Date: ______________

Use this application to apply for a STAR property tax reduction only if you
own a property in New York City that you use as your primary residence.

SECTION I. PROPERTY INFORMATION

A. ADDRESS OF PROPERTY (REQUIRED) for which Basic STAR is
requested. If co-operative or condominium, apartment number MUST be included.

B. BOROUGH/BLOCK/LOT (OPTIONAL) If you
know your Borough, Block, and Lot, please provide it.
BOROUGH _______________________________________________
BLOCK_____________________________________________________
LOT _________________________________________________________

SECTION II. OWNER INFORMATION (REQUIRED)

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<th>PRINT NAMES OF ALL LEGAL OWNERS</th>
<th>SOCIAL SECURITY NUMBERS</th>
<th>SIGNATURES</th>
<th>PRIMARY RESIDENCE?</th>
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By signing above, I certify the accuracy of the facts provided in this application and agree to notify the Department of Finance
STAR Exemptions if this property is no longer my primary residence or if there are any other changes in ownership. I under-
stand that this certification is subject to audit at any time, and, should the Department determine that I do not qualify for
STAR, I am responsible for all applicable taxes due, accrued interest, and the maximum penalty allowable by law.

SECTION III. ENHANCED STAR QUESTIONNAIRE (OPTIONAL)

ARE YOU ELIGIBLE FOR AN ENHANCED STAR TAX REDUCTION? An Enhanced STAR tax reduction is available
to eligible senior citizens. If you answer “YES” to BOTH of the following questions, Finance will process this application
for Basic STAR now and mail you an Enhanced STAR application to submit later.

1. Are you age 65 or older or will you be 65 by December 31, 2006? ..................................................    ❑ YES    ❑ NO

2. Is the total federal adjusted gross income of all the owners for 2004 $64,650 or less?
   (Line 34 on 2004 US 1040 tax return; Line 21 on Form 1040A,
   or Line 4 on Form 1040EZ on 2004 tax forms) .................................................................    ❑ YES    ❑ NO

SECTION IV. CONTACT INFORMATION (OPTIONAL)

1. If we have a question about this application, whom should we contact? ________________________________

2. Contact’s daytime telephone number (with area code) ______________________ (______) _______ - _________

Please keep a copy of this application for your records.
For additional copies of this form or for information, visit our website at nyc.gov/STAR or call 311.
GENERAL INFORMATION

STAR is the New York State School Tax Relief Program. It provides two levels of tax reduction: Basic STAR and Enhanced STAR. Both levels are available only for properties that are used as their owner’s primary residence.

- **BASIC STAR** - Has no age or income requirement. Virtually every New Yorker who owns a property and uses it as his or her primary (main) residence is eligible for Basic STAR. All you have to do is apply. The current tax savings is approximately $200/year.

- **ENHANCED STAR** - Only available to owners who are 65 or older, if their total 2004 federal adjusted gross income is $64,650 or less. The current tax savings is approximately $360/year.

This application is ONLY for the Basic STAR tax reduction. However, if you answer “YES” to both questions in Section III, Finance will process this application, so you can begin receiving Basic STAR, and send you an application for Enhanced STAR that you can submit later. You can also print an Enhanced STAR application from the Finance website or call 311 and request that one be mailed to you.

If you have the Basic STAR tax reduction on your property before you turn 65, you must still apply for Enhanced STAR as your 65th birthday approaches.

Providing False Information – Anyone providing false information on this application is subject to a $100 penalty, prohibition from receiving the STAR reduction for five years, forfeiture of up to three years of tax savings, and criminal prosecution.

APPLICATION INSTRUCTIONS

SECTION II.
OWNER INFORMATION (Required)

**Owners’ Names** - The owners are the individuals whose names are on the deed, title, or proprietary lease to the property. Write in the names of up to 3 owners.

**Social Security Numbers and Signatures** - Each owner’s Social Security Number and signature are required for administrative purposes, pursuant to NYC Administrative Code, section 11-102.1. If you do not include this information, your application will not be processed.

**Primary Residence** - Each owner must check “YES” or “NO” to indicate whether the property is his or her primary residence. A “primary residence” is the home that is occupied for most of the year, generally the address where the owner is registered to vote and that appears on the owner’s driver’s license. The property need only be the primary residence of ONE owner to be eligible for the STAR reduction.

SECTION III.
ENHANCED STAR QUESTIONNAIRE (Optional)

See General Instructions in the left-hand column.

SECTION IV.
CONTACT INFORMATION (Optional)

If any information on this application is unclear or missing, it would expedite the processing of the application if we could contact you directly. For this reason, please provide a daytime contact person and the person’s phone number on lines 1 and 2.

QUESTIONS ABOUT BASIC OR ENHANCED STAR?

Visit Finance’s STAR web page at nyc.gov/STAR, call 311, or e-mail us your question at nyc.gov/contactfinance

These instructions are intended to serve only as a guide. All submitted applications for the STAR exemption are subject to review in accordance with the laws and policies of New York State and the policies and procedures of the NYC Department of Finance.