New York State Board of
Real Property Services

School Tax Relief (STAR) Exemption; Optional Income Verification Program

Dear Property Owner,

If you are a senior citizen applying for the Enhanced STAR exemption, you must demonstrate that the combined income of all of the owners of the property, and of any owner's spouse who resides on the premises, is no greater than the income standard for the applicable income tax year. You may do this in one of two ways:

Option 1: Traditional method. Submit a copy of your income tax return(s) for the appropriate income tax year to the Assessor with your STAR application by the application deadline each year. If you choose this option, do not complete this form.

Option 2: STAR Income Verification Program: Supply your Social Security Number(s) and authorize the New York State Department of Taxation and Finance to verify your income eligibility each year, instead of submitting an application and copy of your tax return(s) to the Assessor every year. To choose this option, you must complete this form and submit it to the Assessor along with a traditional STAR application and the necessary New York State income tax return(s) by the application deadline for the year in which you choose this option. For more information about this option and the Privacy Act notification, please see the back of this page.

To participate in the STAR income verification program, complete the following:

LOCATION OF PROPERTY

_____ Street address

_____ Village (if any)

_____ City/town

_____ School district

Tax map number or section/block/lot _____
Property identification (see tax bill or assessment roll)

AUTHORIZATION

I (we) hereby 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 greater than the applicable annual income standard for purposes of the Enhanced STAR exemption.

	Please Print				
	First Name	**M.I.**	**Last Name**	**Social Security Number**	**Signature**
1					
2					
3					
4					

Important: This authorization must be signed by all of the owners of the property, and by any owner's spouse who resides on the premises. Attach additional sheets if necessary.

Additional Information about the STAR Income Verification Program

To participate in the STAR income verification program, you must complete this form and submit it to the Assessor with a traditional STAR application and the necessary New York State income tax return(s) by the application deadline. The form must contain the Social Security Numbers of all of the owners of the property, and of any owner's spouse who resides on the premises. In the first year, your eligibility will be verified through the traditional method, based on the NYS income tax return(s) you submitted. In the following years, your income eligibility will be automatically verified by the Department of Taxation and Finance (Department) and you will not need to reapply for the exemption or provide copies of your tax returns to the Assessor, as long as the Department is able to verify that your income (not including taxable IRA distributions) is no greater than the applicable income standard. The Department will **not** disclose your income to the Assessor. It will only disclose: (a) whether your income is or is not greater than the applicable income standard, or (b) that it was unable to determine whether your income is greater than the applicable income standard. In the latter case, you will have an opportunity to give the Assessor the material he or she needs to make the determination.

Participants in the STAR income verification program will receive a postcard from the Assessor each year. The postcard will inform them if: (1) NYS Department of Tax and Finance was able to verify their income, or (2) NYS Department of Tax and Finance was unable to verify their income and such taxpayers should contact their Assessor. 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.

Privacy Act 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 section 425(4)(b)(3)(iv) of the New York Real Property Tax Law. It is **not** mandatory that you furnish your Social Security Numbers. If you choose to furnish them, they will be forwarded to the New York State Office of Real Property Services, which will forward them 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 choose **not** to furnish your Social Security Numbers, you will be unable to participate in the STAR Income Verification Program. That means that in order to continue receiving the Enhanced STAR exemption, you will have to submit a copy of your income tax return(s) for the applicable income tax year to the Assessor with your STAR application by the application deadline each year.

If you have any questions, please contact your local assessor's office.