



# Application for the Enhanced STAR Income Verification Program

A senior citizen applying for the Enhanced STAR exemption must show 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. If you enroll in the STAR Income Verification Program, the New York State Department of Taxation and Finance will automatically review your income eligibility each year. As long as you filed a New York State income tax return for the corresponding income tax year, no further action will be required on your part. If you **do not** enroll in the Income Verification Program, you will have to submit a renewal application and a copy of your federal or New York State income tax return(s) to your local assessor every year.

To enroll in the Income Verification Program, complete this form and submit it to your local assessor along with:

- Form RP-425-E, *Application for Enhanced STAR Exemption*, or
- Form RP-425-Rnw, *Renewal Application for Enhanced STAR Exemption*.
- Any necessary federal or New York State income tax return(s) by the application deadline.

For more information about this option and the *Privacy notification*, see page 2.

## Location of property

Location of property ( <i>street address</i> )		
City, town, or village	State	ZIP code
School district	Tax map number of section/block/lot: Property identification ( <i>see tax bill or assessment roll</i> )	

## 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 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.

## Instructions

### General information

To participate in the STAR Income Verification Program, you must complete this form and submit it to your local assessor by the application deadline with:

- Form RP-425-E (if you are applying to **begin** receiving an Enhanced STAR exemption), **or**
- Form RP-425-Rnw (if you are applying to **renew** an Enhanced STAR exemption that you are already receiving),
- Any necessary federal or New York State income tax return(s).

You must supply 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, we will verify your eligibility based on the income tax return(s) you submit. In the following years, we will automatically verify your income eligibility and you will not need to reapply for the exemption or provide copies of your tax returns to your local assessor, as long as we can verify that your income (not including taxable IRA distributions) is no greater than the applicable income standard.

We will **not** disclose your income to the assessor. We will only disclose:

- (a) whether your income is or is not greater than the applicable income standard, or
- (b) that we were 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:

- the department was able to verify their income; **or**
- the department was unable to verify their income and they 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 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)(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 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.

---