



Instructions for Form RP-425-GC

Application for an Extension of the Enhanced STAR Deadline

General information

The New York State Enhanced School Tax Relief (STAR) exemption reduces the school tax liability for qualifying senior citizens by exempting a portion of the value of their home from the school tax.

Eligibility

To be eligible for the 2024 Enhanced STAR exemption, you must meet each of these qualifications:

- The home must be your primary residence. If your mailing address is different from your property address, you must provide proof of residence.

Examples of residency documentation include:

- a statement from the Board of Elections confirming your residence for voting purposes,
- a driver license or government-issued ID, or
- a vehicle registration.
- The combined income of all owners (residents and non-residents), and any owner's spouse residing on the property must have been less than or equal to \$98,700 in 2022, **and** it must have had a STAR exemption on the same property for the 2015-2016 school year.
- All property owners must be 65 years of age or older by December 31, 2024, **with the following exceptions:**
 - Property that is jointly owned by spouses or siblings. At least one spouse or sibling for whom the property is the primary residence must be at least 65 by December 31 of the year when the benefit will begin.
- You must enroll in the Income Verification Program (IVP).

If we grant your request for the Enhanced STAR Exemption, we will use Form RP-425-GC to enroll you in the IVP. Once enrolled in the IVP, the New York State Department of Taxation and Finance will annually verify your income eligibility. You will not need to reapply for the exemption.

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.

Participants are not required to reapply annually for the exemption but must advise the assessor if the property is no longer their primary residence or if the ownership of the property has changed.

Special instructions for documentation

If the application is based on a recent change in status, such as a change of deed, marital status, or life estate or trust, attach documentation of the change to this application.

Special instructions for surviving spouses

A surviving spouse may retain the Enhanced STAR exemption provided they are at least 62 by December 31 of the year when the benefit will begin.

If you have inherited the property from a deceased spouse, you must complete and submit this form in your own name.

Special instructions for trusts and life estates

If the title to the property is in a trust, or is held in a life estate, the trust beneficiaries or life tenants are deemed to be the owners for STAR purposes.

Proof of income for STAR purposes

If all owners and resident spouses filed 2022 New York State income tax returns, you do not need to submit proof of income with this form.

Property owners who did not file 2022 New York State income tax returns, must:

- include a copy of their 2022 federal income tax return with Form RP-425-GC, or
- if they did not file a 2022 federal income tax return, complete the table on page 2 of Form RP-425-GC.

To determine your income eligibility, use the following table to identify line references on your **2022** federal or state income tax returns.

Form number	Title of income tax form	Income for STAR purposes
Federal Form 1040	U.S. Individual Income Tax Return	<i>Adjusted gross income (line 11) minus taxable portion of IRA distributions (line 4b)</i>
NYS Form IT-201	Resident Income Tax Return	<i>Federal adjusted gross income (line 19) minus taxable portion of IRA distributions (line 9)</i>

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. The New York State Department of Taxation and Finance will use them 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.**

Where to file

Mail Form RP-425-GC and any required income documentation to the address below. **Do not** send this information to your assessor.

**NYS DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES - GC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Questions?

Visit our website at www.tax.ny.gov (search: *Income Verification Program*).

If you do not have access to a computer, call the New York State Tax Department (not your local assessor) at 518-457-2036 weekdays between 8:30 a.m. and 4:30 p.m.