



TAX COMMISSION OF THE CITY OF NEW YORK
1 Centre Street, Room 2400, New York, NY 10007

TC106A
2017

APPEAL OF DENIAL OF A SENIOR CITIZEN OR DISABLED HOMEOWNER'S EXEMPTION

BEFORE COMPLETING THIS FORM, READ ALL INSTRUCTIONS ON THE BACK. COMPLETE ALL PARTS OF THE FORM.

THE APPLICATION MUST BE RECEIVED BY THE TAX COMMISSION BY MAY 31, 2017.

YOU MUST ATTACH A COPY OF THE EXEMPTION APPLICATION YOU FILED WITH THE FINANCE DEPARTMENT AND A COPY OF THE NOTICE YOU RECEIVED DENYING OR REVOKING AN EXEMPTION.

1. PROPERTY IDENTIFICATION

BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	ASSESSMENT YEAR 2017/18
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Type of Residence (check one):
 1-, 2-, 3-family dwelling or condominium unit
 Cooperative unit. Enter apartment # _____
 Other (please specify): _____ What percentage of space at the property is used as your primary residence? : _____ %
 FULL ADDRESS OF PROPERTY INCLUDING ZIP CODE AND APARTMENT NUMBER:

2. OWNER INFORMATION - The applicant must be an owner using the property as their primary residence.

Name of owner _____
 Social Security Number _____ -- _____ -- _____ Date of Birth ____/____/_____
Yes No Are there other owners? If "YES", a completed TC106SUP Supplemental form for each owner must be attached to this application.

3. CONTACT INFORMATION FOR APPLICANT/OWNER

PHONE NO.	NAME OF PERSON TO BE CONTACTED
MAILING ADDRESS	EMAIL ADDRESS

4. SENIOR EXEMPTION (SCHE) (YOU CANNOT GET BOTH SCHE & DHE. If you qualify for both you will receive SCHE)

Yes No This property is my primary residence
 Yes No I am receiving an exemption on another property
 My household income for **2015** was \$ _____ (See instructions to calculate.)
Proof Attached: Check each type of proof attached. No appeal will be reviewed without the required proof.
 Proof of age: Copy of a government-issued ID such as a driver's license, passport or birth certificate.
 Copies of **2015 federal** tax returns or an explanation as to why any owner is not required to file. **STATE RETURNS ARE NOT ACCEPTABLE.**
 Copies of receipts for unreimbursed medical or prescription expenses. You must provide a total for all expenses. See instructions.

5. DISABLED EXEMPTION (DHE)

Yes No This property is my primary residence and is NOT a limited profit housing company, limited dividend housing company, Mitchell Lama, redevelopment company or HDFC property. Contact your management company or property manager if you do not know.
 Yes No I am receiving an exemption on another property
 My household income for **2015** was \$ _____ (See instructions to calculate.)
Proof Attached: Check each type of proof attached. No appeal will be reviewed without the required proof.
 Copies of **2015 federal** tax returns or an explanation as to why any owner is not required to file. **STATE RETURNS ARE NOT ACCEPTABLE.**
 Copies of receipts for unreimbursed medical or prescription expenses. See instructions
 Copy of one of the following for each owner: the 2015 award letter from the Social Security Administration, the Railroad Board or the U.S. Postal Service, or a Certificate from the State Commission for the Blind and Visually Handicapped. See instructions.

6. ATTACHMENTS - List all documents attached. Number the pages.

_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
				Last page number _____

7. OATH This application must be signed by the applicant or by an individual authorized to sign by a valid power of attorney from the applicant. A copy of the power of attorney must be attached.

Print name of person signing _____
 I have read this form and all relevant instructions, whether on this form, or on another. I certify that all statements made on this application, and on any attachments, are true and correct to the best of my knowledge and belief, and I understand that such statements are being relied upon by the City of New York, and that they are subject to verification. I have read this entire form before signing it. I am personally responsible for the accuracy of the information provided on this application, and any attachments. I also understand that the making of any willful false statement of material fact on this application including the attached sheet(s) will subject me to the provisions of the penal law relevant to the making and filing of false statements.
 Signed: _____ Date: _____
 The signer **must** appear and acknowledge the signature before a notary.
 Sworn to before me:
 County _____ State _____ Date: _____
 Signature of person administering oath _____



INSTRUCTIONS

If: (i) you applied for a SCHE or DHE exemption and the Department of Finance sent you a letter stating that you are NOT eligible to receive either exemption, or
(ii) you had such an exemption and the Department of Finance has revoked it for the 2017/18 tax year, you can protest that denial or revocation by submitting this application to the New York City Tax Commission by May 31, 2017. You can mail or deliver by hand this application to the Tax Commission's office at 1 Centre Street, Room 2400, New York, NY, or to one of the Department of Finance business centers. **Your application must be received by May 31, 2017.**

However, if the notice you received from the Department of Finance denying or revoking a Senior or Disabled Homeowner's exemption for your property for the 2017/18 tax year was dated after May 11, 2017, you can file form TC106A to request Tax Commission review within 20 days after the date of the Finance notice.

SECTION 1 - Your Borough, Block and Lot can be found on the letter you received from the Department of Finance.

SECTION 2 - Your Social Security Number and Date of Birth are required. Your Social Security Number will not be disclosed. **If there is more than one owner, each additional owner must complete a TC106SUP Supplemental Form that must be attached to this form.**

SECTIONS 4-5 – To qualify for SCHE all owners of the property must be 65 by December 31, 2017, except for an owner who is the spouse or sibling of an owner who will be 65 by December 31, 2017. **Proof of age is required.**

All owners must certify that the property is their primary residence except a spouse or former spouse who is not a resident due to a divorce, separation or abandonment, or an owner who is not a resident because the owner is receiving health related services as an inpatient of a resident health care facility. **Proof of such inpatient residence must be submitted. You can only have one primary residence in any given year.**

Total combined income (not adjusted gross income) for all the owners must be less than \$37,400. You must provide proof of income for calendar year 2015 for all owners (other than a spouse or former spouse who is not a resident due to a divorce or separation). **Attach a complete copy of each owner's 2015 federal income tax return including all schedules and attachments. **State tax returns are not acceptable.** If any owner was not required to file a federal or state tax return for 2015, please attach a list of all owners who were not required to file with an explanation as to why no filing was required and submit proof of income for each such owner (e.g., copies of W-2 forms, Social Security, 1099 forms).**

Include: all income, whether or not it is taxable, such as: social security payments; salaries, wages, bonuses; interest (including interest on state or local bonds); dividends; net income from farming, rental activity, a business or profession; income from trusts; gains from sales and exchanges; all payments from governmental or private retirement or pension plans (other than IRAs); annuity payments (excluding amounts representing a return of capital); alimony and child support; unemployment insurance payments, disability payments, workers' compensation, earnings on IRAs.

Do not include: Supplemental security income; Nazi persecution reparation payments; Federal Foster Grandparent Program payments; welfare payments; reverse mortgage proceeds (except for any interest or dividends realized from the investment of such proceeds); IRA distributions; gifts, inheritances or receipts constituting a return of capital.

Deductions not allowed: In determining total income, no deduction is allowed for depreciation on real or personal property or for contributions to an IRA.

Unreimbursed medical expenses: In determining income eligibility, the Tax Commission will deduct unreimbursed medical or prescription drug expenses including medical insurance premiums, **but only if you BOTH, attach documentation** for all such expenses, **AND provide a total** of such expenses. Unpaid expenses are not deductible.

DISABILITY INFORMATION. To qualify for DHE, all owners must submit proof of disability except an owner who is a spouse or sibling of an owner who is disabled. Owners receiving any of the following forms of disability-related financial assistance: (1) Social Security Disability Insurance (SSDI); (2) Supplemental Security Income (SSI) benefits; (3) Railroad Retirement Disability Benefits (RRDB); (4) Disability pension from the US Postal Service; or has a certificate from the State Commission for the Blind and Visually Handicapped stating that he/she is legally blind, **must submit a copy of at least one of the following documents: the 2015 award letter from Social Security Administration; the 2015 award letter from the Railroad Board; or U.S. Postal Service, or certificate from the State Commission for the Blind or Visually Handicapped. **Do not submit original documents.****

SECTION 6 – List all attachments and number all pages. You may attach any additional other information you believe relevant to dispute the reason given by the Finance Department for denying or revoking the exemption.

This application only pertains to revocation or denial of a Senior or Disabled Homeowner's exemption communicated in the notice you received from the Department of Finance. This application does not give you a right to contest the assessed value of the property or eligibility for any other exemption. To appeal the denial of a STAR or Enhanced STAR exemption, use TC106S; to appeal the denial of a clergy or veteran's exemption, use TC106CV.

QUESTIONS? Email tcinfo@oata.nyc.gov