



TAX COMMISSION OF THE CITY OF NEW YORK
1 Centre Street, Room 936, New York, NY 10007
APPEAL OF A DENIAL OF A STAR EXEMPTION

TC106S
2012

READ THE INSTRUCTIONS ON THE REVERSE SIDE BEFORE YOU BEGIN. COMPLETE ALL PARTS OF THE FORM. THE APPLICATION MUST BE RECEIVED BY THE TAX COMMISSION – NOT THE DEPARTMENT OF FINANCE- BY MAY 31, 2012.

1. PROPERTY IDENTIFICATION -

BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	ASSESSMENT YEAR 2012/13
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Type of Residence (check one):
 1-, 2-, 3-family dwelling _ Condominium Unit
 Cooperative - Unit # _____ and the number of shares: # _____.
 Other (please specify): _____ and the percent of space used for primary residence: _____ %
 FULL ADDRESS OF PROPERTY AND APARTMENT NUMBER IF THE PROPERTY IS COOPERATIVE HOUSING (INCLUDE ZIP CODE)

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

Name of applicant _____
 Social Security Number _____ Date of Birth _____

3. CONTACT INFORMATION

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

4. BASIC STAR EXEMPTION CLAIM

This property is my primary residence Y N My household income for **2010** was ____
PROOF MUST BE ATTACHED -No appeal will be reviewed without proof; see the instructions on the back.

5. ENHANCED STAR EXEMPTION CLAIM

This property is my primary residence Y N My household income for **2010** was ____
PROOF MUST BE ATTACHED -No appeal will be reviewed without proof; see the instructions on the back.

 You **MUST** provide a copy of a government-issued ID (e.g., driver's license, passport or birth certificate) with this application for all owners turning 65 by December 31, 2012.

6. ATTACHMENTS - List whatever you're attaching as proof. Number the pages.

_____	_____	_____
_____	_____	_____
		Last page number _____

7. OATH

This application must be signed by an individual having personal knowledge of the facts. If the signer is not the applicant, an explanation should be provided, as well as the signer's basis of personal knowledge.

Print name of person signing _____

I certify that this property is my primary residence, that the information provided regarding my household's 2010 income, and my age, and that all statements made on this application, including the attached sheet(s) totaling _____ pages, are true and correct to the best of my knowledge and belief, and I understand that such statements are subject to verification. I also understand that the making of any willful false statement of material fact in 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 _____

NOTARY STAMP

INSTRUCTIONS

In 2011, a new state law took effect that restricted the Basic STAR exemption to homeowners whose combined income is \$500,000 or less. If the Department of Finance sent you a letter stating that you are ineligible to receive either the Basic or the Enhanced STAR exemption, you can challenge that determination by submitting this application to the New York City Tax Commission by May 31, 2012. Applications can be mailed, or hand-delivered to the Tax Commission's office, or the Department of Finance's business centers, but they must be received by May 31, 2012.

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 for our tracking of applications, and to facilitate coordinating our records with those of the Department of Finance. Your SSN will not be disclosed, and would be redacted in any FOIL request.

Section 4 - You must certify that this property is your primary residence. You can only have one primary residence in any given year.

You are only eligible for the Basic STAR exemption in 2012 if your 2010 Federal adjusted gross income (AGI) minus the taxable amount of total distributions from IRAs is \$500,000 or less. You are only eligible for the Enhanced STAR exemption in 2012 if your 2010 Federal adjusted gross income (AGI) minus the taxable amount of total distributions from IRAs is \$79,050 or less, and you are turning 65 by December 31, 2012. Your 2011 income is not relevant to the Tax Commission's determination. The below chart may help you get the relevant figures.

FORM #	NAME OF INCOME TAX RETURN	INCOME FOR STAR PURPOSES
IRS Form 1040	"U.S. Individual Income Tax Return"	Line 37 minus line 15b "adjusted gross income" minus "taxable amount" (of total IRA distributions)
IRS Form 1040A	"U.S. Individual Income Tax Return"	Line 21 minus line 11b "adjusted gross income" minus "taxable amount" (of total IRA distributions)
IRS Form 1040EZ	"Income Tax Return for Single and Joint Filers With No Dependents"	Line 4 only "adjusted gross income" (No adjustment need for IRA's)
NYS Form IT-201	"Resident Income Tax Return" (Long form)	Line 18 minus Line 9 "federal adjusted gross income" minus "taxable amount of IRA distributions"
NYS Form IT-150	"Resident Income Tax Return" (Short form)	Line 11 minus Line 5 "federal adjusted gross income" minus "taxable amount of IRA distributions"

Documents or records that you believe support your claim that your household income does not exceed the \$500,000 or \$79,050 threshold, or a detailed statement explaining why such documents or records do not exist, must be submitted with your application to obtain Tax Commission review. If any owner was not required to file, please submit proof of earnings (e.g., copies of W-2 forms, Social Security, 1099 forms). Please write the names of owners NOT required to file and the reason why. If your 2010 tax status was married filing separately, income proof for both husband and wife is needed. Only one application per household should be submitted. Your application will be reviewed by a Tax Commission hearing officer and you will get a written decision. If the Tax Commission determines that you are eligible for either exemption, then that information will be conveyed to the Department of Finance.

This application only pertains to revocation or denial of a STAR exemption communicated in the letter 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.

QUESTIONS? Email tcinfo@oata.nyc.gov