



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

TC106S
2017

APPEAL OF A DENIAL OF A STAR/ENHANCED STAR EXEMPTION

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 BY MAY 31, 2017. YOU MUST ATTACH A COPY OF YOUR APPLICATION FOR EXEMPTION FILED WITH THE DEPARTMENT OF FINANCE, AND ANY NOTICE DENYING OR REVOKING THE 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. STAR/ENHANCED STAR EXEMPTION CLAIM

Yes No This property is my primary residence
 Yes No I am receiving an exemption on another property
 The household income for **2015** was \$ _____ (See instructions) **PROOF MUST BE ATTACHED FOR THE CORRECT YEAR, 2015**
 If you are asking for an Enhanced STAR Exemption, you **MUST** attach a copy of a government-issued ID (e.g., driver's license, passport or birth certificate) for all owners turning 65 by December 31, 2017.

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

_____	_____	_____	_____
_____	_____	_____	Last page number _____

6. 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 entire application before signing below, including all relevant instructions, whether on this form or on another. I am personally responsible for the accuracy of the information provided on this application and on any attachments, and I certify that all such information is true and correct to the best of my knowledge and belief. I also understand that such information is subject to verification, is being relied upon by the City of New York and that the making of any willfully false statement of material fact on this application or any attachments will subject me to the provisions of the penal law relevant to the making and filing of false statements.

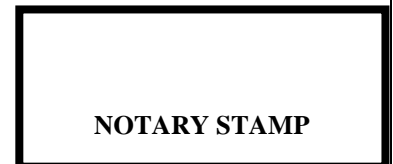
Signed: _____ Date: _____

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 the Basic STAR or the Enhanced STAR 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.

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 STAR or Enhanced STAR exemption was dated after May 11, 2017, you can file this application within 20 days after the date of the Finance notice.

LINE-BY-LINE INSTRUCTIONS

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.

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 for the 2017/18 tax year if the total federal adjusted gross income minus the taxable amount of total distributions from IRAs **for all owners living at the property and any owner's spouse living at the property** is \$500,000 or less for **2015**.

You are only eligible for the Enhanced STAR exemption for the 2017/18 tax year if the total federal adjusted gross income minus the taxable amount of total distributions from IRAs for **all owners and their spouses** is \$86,000 or less for **2015**, and **each owner will be 65 by December 31, 2017**, unless that owner is the spouse or sibling of an owner who will be 65 by December 31, 2017. **You must submit proof of age for each owner with this application** such as a copy of the owner's driver's license, passport or birth certificate.

Your 2016 income is not relevant to your eligibility for a Basic or Enhanced STAR exemption for the 2017/18 tax year.

You must either submit documents supporting your claim that the 2015 income of all owners does not exceed the \$500,000 or \$86,000 threshold, or submit a detailed statement explaining why such documents do not exist.

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). If your 2015 filing status was married filing separately, submit proof of income for both spouses.

The following table may help you get the relevant 2015 income figures:

FORM #	NAME OF INCOME TAX RETURN	INCOME FOR STAR PURPOSES
IRS Form 1040 for 2015	"U.S. Individual Income Tax Return"	Line 37 minus line 15b "adjusted gross income" minus "taxable amount" of total IRA distributions
IRS Form 1040A for 2015	"U.S. Individual Income Tax Return"	Line 21 minus line 11b "adjusted gross income" minus "taxable amount" of total IRA distributions
IRS Form 1040EZ for 2015	"Income Tax Return for Single and Joint Filers With No Dependents"	Line 4 only "adjusted gross income" (No adjustment need for IRAs)
NYS Form IT-201 for 2015	"Resident Income Tax Return"	page 2, Line 19 minus Line 9 "federal adjusted gross income" minus "taxable amount of IRA distributions"

Only one application (Form TC106S) per property should be submitted. You will get a written decision from the Tax Commission.

This application does not include a protest of the assessed value of your property. You cannot use this form to protest a denial or revocation of any other exemption. To protest a denial or revocation of another personal exemption you must file TC106A, for Senior or Disabled Homeowner's exemptions or TC106CV for Clergy or Veteran's exemptions.

IF YOU HAVE ANY QUESTIONS, e-mail tcinfo@oata.nyc.gov