

# Clergy Exemption INITIAL APPLICATION INSTRUCTIONS

Please read but do not submit with your application.

## Are you eligible for the Clergy Exemption?

### You may be eligible for the clergy exemption if:

- Your property is not a cooperative.
- Your property is not held in a trust.
- Your condominium unit does not receive the Cooperative and Condominium Property Tax Abatement.
- Your primary residence is located in the state of New York.
- You are one of the following:
  - An active clergy member engaged in ministerial work as your principal occupation.
  - A clergy member unable to perform such work due to illness or impairment. (Medical documentation required.)
  - A retired clergy member over 70.
  - The unremarried surviving spouse of a clergy member.

## Important Information

### 1. Deadline – March 15:

This application and required documents must be postmarked by March 15, for benefits to begin on July 1st. If the deadline falls on a weekend or a holiday, the deadline will be the next business day.

### 2. Property information:

Provide the complete address and the borough, block and lot (BBL) number of the your property for which you are seeking tax benefits and the date you purchased the property. The borough, block and lot numbers for properties can be found on the Department of Finance website at [nyc.gov/bbl](http://nyc.gov/bbl), on your deed or property tax bill.

#### Properties owned by a business:

If your property is owned by a business, it is not eligible for the Clergy Exemption.

### 3. Owner information:

Please complete the entire section for all owners and their spouses. If you are a foreign national, please provide your Individual Taxpayer Identification Number (ITIN).

### 4. Additional Property Information:

If you own an additional property outside of NYC and are no longer receiving benefits, you must submit a letter from the county/state local assessor's office indicating there are no benefits on your other property. If you or your spouse own additional/multiple properties, please complete the "Additional Property Information" section on pages 3 and 4 of the application.

**5. Submit your application and copies of the required documentation to:**

NYC Department of Finance  
P.O. Box 311  
Maplewood, NJ 07040-0311

Application and all required documentation must be postmarked by **March 15**. Keep a copy of your application for your records. You will receive an acknowledgment letter from the Department of Finance when your application is received.

**Required Documentation**

**Proof of clergy status**

- Verification letter from the house of worship employer on official letterhead. Letter should state if employed full-time.

**AND COPIES of one of the following, if applicable:**

- Death certificate, if you are an unremarried surviving spouse.
- Physician letter documenting illness or impairment, if the clergy member is unable to perform work for his/her denomination due to illness or impairment.
- Proof of age, if the clergy member is retired and over 70 years of age.

**NOTE: Additional documentation may be needed in the following cases:**

- If the property was willed to an owner, please submit a COPY of last will and testament, probate or court order.

# Clergy Exemption INITIAL APPLICATION

**This application and all required documents must be submitted (and postmarked) by March 15. For assistance, visit [nyc.gov/contactpropexemptions](http://nyc.gov/contactpropexemptions) or call 311.**

PLEASE PRINT

## 1. PROPERTY INFORMATION

BOROUGH	BLOCK	LOT
STREET ADDRESS		APT.
CITY	STATE	ZIP
TYPE OF PROPERTY <input type="checkbox"/> Condominium unit <input type="checkbox"/> 1-3 family dwelling		
DATE YOU PURCHASED THE PROPERTY (mm/dd/yyyy)		
IS THERE A LIFE ESTATE ON THIS PROPERTY?		<input type="checkbox"/> Yes <input type="checkbox"/> No
WAS THE PROPERTY WILLED TO YOU?		<input type="checkbox"/> Yes <input type="checkbox"/> No

## 2. OWNER(S) INFORMATION

For proof of clergy status:

- Verification letter from the house of worship employer on official letterhead. Letter should state if employed full-time.

**AND COPIES of one of the following, if applicable:**

- Death certificate, if you are an un-remarried surviving spouse.
- Physician letter documenting illness or impairment, if the clergy member is unable to perform work for his/her denomination due to illness or impairment.
- Proof of age, if the clergy member is retired and over 70 years of age.
- If the property was willed to an owner, please submit a COPY of last will and testament, probate or court order.

If you are a clergy member engaged in secular employment, indicate the time devoted to:

\_\_\_\_\_ secular employment                      \_\_\_\_\_ religious duties

# Clergy Tax Benefits INITIAL APPLICATION

## 2. OWNER(S) INFORMATION (CONTINUED)

### Owner 1:

NAME (FIRST, LAST)		
DATE OF BIRTH (mm/dd/yyyy)	SOCIAL SECURITY / ITIN NUMBER	
STREET ADDRESS		APT.
CITY	STATE	ZIP
TELEPHONE NUMBER ( ) -	CELL PHONE NUMBER ( ) -	
EMAIL ADDRESS	IS THIS THE PRIMARY RESIDENCE OF OWNER 1? <input type="checkbox"/> Yes <input type="checkbox"/> No	

### Owner 2:

NAME (FIRST, LAST)		
DATE OF BIRTH (mm/dd/yyyy)	SOCIAL SECURITY / ITIN NUMBER	
STREET ADDRESS		APT.
CITY	STATE	ZIP
TELEPHONE NUMBER ( ) -	CELL PHONE NUMBER ( ) -	
EMAIL ADDRESS	IS THIS THE PRIMARY RESIDENCE OF OWNER 2? <input type="checkbox"/> Yes <input type="checkbox"/> No	

ARE OWNERS 1 AND 2 MARRIED TO EACH OTHER?  Yes  No

The Federal Privacy Act of 1974, as amended, requires agencies requesting Social Security Numbers to inform individuals from whom they seek this information as to whether compliance with the request is voluntary or mandatory, why the request is being made and how the information will be used. The disclosure of Social Security Numbers for applicants and income-earning occupants is mandatory and is required by section 11-102.1 of the Administrative Code of the City of New York. Such numbers disclosed on any reports or returns are requested for tax administration purposes and will be used to facilitate the processing of reports and to establish and maintain a uniform system for identifying taxpayers who are or may be subject to taxes administered and collected by the Department of Finance. Such numbers may also be disclosed as part of information contained in the taxpayer's return to another department, person, agency or entity as may be required by law, or if the applicant or income-earning occupants give written authorization to the Department of Finance.

# Clergy Tax Benefits INITIAL APPLICATION

## 3. ADDITIONAL OWNER(S) (CONTINUED FROM SECTION 2)

### Owner 3:

NAME (FIRST, LAST)		
DATE OF BIRTH (mm/dd/yyyy)	SOCIAL SECURITY / ITIN NUMBER	
STREET ADDRESS		APT.
CITY	STATE	ZIP
TELEPHONE NUMBER ( ) -	CELL PHONE NUMBER ( ) -	
EMAIL ADDRESS	IS THIS THE PRIMARY RESIDENCE OF OWNER 3? <input type="checkbox"/> Yes <input type="checkbox"/> No	
RELATIONSHIP TO OWNERS 1 AND 2		

## 4. ADDITIONAL PROPERTIES OWNED (IF ANY)

Complete the following for each additional property.

If the property is in NYC, please provide the Borough/Block/Lot Number.

### Additional property 1:

BOROUGH	BLOCK	LOT	OR	PARCEL ID
OWNER(S) NAME				
STREET ADDRESS				APT.
CITY		STATE	ZIP	
EXEMPTIONS RECEIVED <input type="checkbox"/> Basic STAR/Enhanced STAR <input type="checkbox"/> Senior <input type="checkbox"/> Disabled <input type="checkbox"/> Veterans <input type="checkbox"/> Other:				
Was the property recently sold? If yes, provide sale date (mm/dd/yyyy) _____ <input type="checkbox"/> Yes <input type="checkbox"/> No				
If this property receives a Clergy Exemption, indicate the amount of clergy exemption received _____ \$				

# Clergy Tax Benefits INITIAL APPLICATION

## 4. ADDITIONAL PROPERTIES OWNED (CONTINUED)

### Additional property 2:

BOROUGH	BLOCK	LOT	OR	PARCEL ID
OWNER(S) NAME				
STREET ADDRESS				APT
CITY		STATE	ZIP	
EXEMPTIONS RECEIVED				
<input type="checkbox"/> Basic STAR/Enhanced STAR <input type="checkbox"/> Senior <input type="checkbox"/> Disabled <input type="checkbox"/> Veterans <input type="checkbox"/> Other:				
Was the property recently sold? If yes, provide sale date (mm/dd/yyyy) _____ <input type="checkbox"/> Yes <input type="checkbox"/> No				
If this property receives a Clergy Exemption, indicate the amount of clergy exemption received _____ \$				

## 5. CERTIFICATION

Please read carefully and sign the certification below. Your application is not complete if you do not sign.

I certify that all statements made on this application are true and correct to the best of my knowledge and that I have made no willful false statements of material fact. I understand that this information is subject to audit and should the Department of Finance determine that I made false statements, I may lose my future exemptions and be responsible for all applicable taxes due, accrued interest, and the maximum penalty allowable by law.

**All owners must sign and date this application, regardless of where they reside.**

PRINT NAME OF OWNER 1	SIGNATURE OF OWNER 1	DATE OF APPLICATION
PRINT NAME OF OWNER 2	SIGNATURE OF OWNER 2	DATE OF APPLICATION
PRINT NAME OF OWNER 3	SIGNATURE OF OWNER 3	DATE OF APPLICATION

If due to a disability you need an accommodation in order to apply for and receive a service, or to participate in a program offered by the Department of Finance, please contact the Disability Service Facilitator at [nyc.gov/contactdofeeo](http://nyc.gov/contactdofeeo) or by calling 311.

## Did you remember to...

- Check over the application to make sure all questions have been answered?
- Include copies of all required documentation?
- Sign and date the application?
- Keep a copy of the completed application for your records?

### **Mail your completed application and all required documentation by March 15, to:**

New York City Department of Finance  
P.O. Box 311  
Maplewood, NJ 07040-0311

You will receive an acknowledgment when your application is received.

For assistance, visit [www.nyc.gov/contactpropexemptions](http://www.nyc.gov/contactpropexemptions) or call **311**.