



## INSTRUCTIONS

This application only can be used to appeal a revocation or denial of a Senior (SCHE) or Disabled Homeowner's exemption (DHE) by the Department of Finance. This application cannot be used to protest 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.

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 Finance granted you a smaller exemption percentage than you believe you are entitled to, or (ii) you had a SCHE or DHE exemption and the Department of Finance has revoked it for the 2019/20 tax year, you can protest that denial or revocation by submitting this application to the New York City Tax Commission by May 31, 2019. You can mail or deliver by hand this application to the Tax Commission's office at: 1 Centre Street, Room 2400, New York, NY 10007, or to one of the Department of Finance business centers. **Your application must be received by May 31, 2019.**

**However**, if the notice you received from the Department of Finance denying or revoking a SCHE or DHE exemption for your property for the 2019/20 tax year was dated after May 11, 2019, you can file form TC106A to request Tax Commission review within 20 days after the date of the Finance Department 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, and provide proof of their 2017 income.**

**SECTIONS 4-5** – To qualify for SCHE, ALL owners of the property must be 65 by December 31, 2019, except for an owner who is the spouse or sibling of an owner who will be 65 by December 31, 2019. **Proof of age is required.** To qualify for DHE all owners of the property must be disabled, except for an owner who is the spouse or sibling of an owner with a disability. **Proof of disability 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 owners must be less than \$58,400. You must provide proof of income for calendar year 2017 for all owners** (other than a spouse or former spouse who is not a resident due to a divorce or separation). **Attach a complete, signed copy of each owner's 2017 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 2017, 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; IRA distributions; gifts, inheritances or receipts constituting a return of capital; reverse mortgage proceeds (DO include all interest or dividends earned on any investment of those proceeds).

**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 2018 award letter from Social Security Administration; the 2018 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 other information you believe relevant to dispute the reason given by the Finance Department for denying or revoking the exemption.

**QUESTIONS? Email [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov)**