

INSTRUCTIONS

You will get a written decision from the Tax Commission. Under New York State law, if you did not have a STAR exemption on this property for the 2015/16 tax year beginning July 1, 2015, the Tax Commission cannot consider your appeal. You must contact New York State at (518) 457-2036 or visit www.tax.ny.gov/star to seek a STAR tax credit.

**You cannot use this application to protest of the assessed value of your property.
You cannot use this form to protest a denial or revocation of any other exemption.**

If: you had a STAR exemption on this property for the 2015/16 tax year, and either:

- (i) 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, in whole or in part, for the 2024/25 tax year, you can protest that denial, or revocation by submitting this application to the New York City Tax Commission.

You can file this application by mail or in person at the Tax Commission's office at 1 Centre Street, Room 2400, New York, NY 10007, or at one of the Department of Finance business centers. **Your application must be received by May 31, 2024.** However, if the notice you received from the Department of Finance denying or revoking a STAR or Enhanced STAR exemption was dated after May 1, 2024, you can file this application within 30 days after the date of the Dept. of Finance notice.

SECTION 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 form that must be attached to this form.**

Section 4 – Leaving the question about the 2015/16 tax year blank will result in an automatic denial of your appeal. 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 2024/25 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 \$250,000 or less for **2022**.

You are only eligible for the Enhanced STAR exemption for the 2024/25 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 \$98,700 or less for **2022, and each owner will be 65 by December 31, 2024**, unless that owner is the spouse or sibling of an owner who will be 65 by December 31, 2024. **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.

You must either submit documents supporting your claim that the 2022 income of all owners does not exceed the \$250,000 or \$98,700 threshold, or submit a detailed statement explaining why such documents do not exist.

Your 2023 income is not relevant to your eligibility for a Basic or Enhanced STAR exemption for the 2024/25 tax year.

If any owner was not required to file a federal or state tax return for 2022, please attach a list of all owners who were not required to file together 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). Proof that no tax return was filed in 2022 is insufficient. If your 2022 filing status was married filing separately, submit proof of income for both spouses.

QUESTIONS? Email tcpersonalexemptions@oata.nyc.gov