



TAX COMMISSION OF THE CITY OF NEW YORK
1 Centre Street, Room 2400, New York, NY 10007
APPEAL OF A DENIAL OF A STAR/ENHANCED STAR EXEMPTION

TC106S
2025/26

BEFORE BEGINNING THIS FORM, READ TC600PE AND ALL THE INSTRUCTIONS ON THE BACK OF THIS FORM. COMPLETE ALL PARTS AND ANSWER ALL QUESTIONS. YOUR APPLICATION MUST BE RECEIVED BY THE TAX COMMISSION BY MAY 31, 2025. YOU MUST ATTACH A COPY OF THE STAR/ENHANCED STAR APPLICATION THAT YOU FILED WITH THE DEPARTMENT OF FINANCE AND A COPY OF ANY NOTICE DENYING OR REVOKING THE EXEMPTION YOU RECEIVED. NOTE: THE TAX COMMISSION CAN ONLY REVIEW YOUR APPEAL IF YOU HAD A STAR EXEMPTION ON THIS PROPERTY FOR THE 2015/16 TAX YEAR.

1. PROPERTY IDENTIFICATION

BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	ASSESSMENT YEAR 2025/26
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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 APT. NO: _____

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

Name of owner _____ Date of purchase _____
 Social Security Number _____ -- ____ -- ____ Date of Birth ____ / ____ / ____

Yes No **Are there other owners? If "YES", a completed TC106SUP form for each owner must be attached to this application. LEAVING THIS QUESTION BLANK WILL RESULT IN AN AUTOMATIC DENIAL OF YOUR APPEAL.**

3. CONTACT INFORMATION FOR OWNER

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

4. STAR/ENHANCED STAR EXEMPTION CLAIM

Yes No I received STAR on this property for the 2015/16 tax year, which began on July 1, 2015. **IF THE ANSWER IS NO, YOU CANNOT FILE THIS APPEAL WITH THE NYC TAX COMMISSION. LEAVING THIS UNANSWERED WILL RESULT IN AN AUTOMATIC DENIAL.**

Yes No I am attaching proof that I received STAR on this property for the 2015/16 tax year.
 Yes No This property is my primary residence.
 Yes No I am receiving an exemption on another property. If Yes, provide the address: _____

The household income for **2023** was \$ _____ (See instructions) **YOU MUST ATTACH PROOF OF 2023 HOUSEHOLD INCOME REGARDLESS OF WHETHER YOU SUBMITTED SUCH PROOF TO THE DEPARTMENT OF FINANCE. YOU MUST PROVIDE YOUR 2023 TAX RETURN OR OTHER PROOF OF 2023 INCOME, AND AN EXPLANATION AS TO WHY NO TAX RETURN WAS FILED.**

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, 2025.
Proof Attached: Check each type of proof attached. No appeal will be reviewed without the required proof.

Proof of age: Copy of a government-issued ID such as a driver's license, passport or birth certificate.
 Proof of income: Copies of your complete and signed **2023 federal** or state tax returns or other proof of 2022 income and an explanation as to why any owner is not required to file a federal or state return.
 Copy of application to the Finance Department seeking this exemption.
 Copy of the Finance Department's denial or revocation notice. The denial reason was _____

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.

I have read this form and all relevant instructions, whether on this form, or on another. I certify that all statements made on this application, and on any attachments, are true and correct to the best of my knowledge and belief, and I understand that such statements are being relied upon by the City of New York, and that they are subject to verification. I have read this entire form before signing it. I am personally responsible for the accuracy of the information provided on this application, and any attachments. I also understand that the making of any willful false statement of material fact on 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.

Print name: _____ 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

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 2025/26 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. Emailing the application and/or attachments is not allowed.

Your application must be received by May 31, 2025.

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, 2025, you can file this application within 30 days after the date of the Dept. of Finance notice.

FAILURE TO ANSWER A RELEVANT QUESTION OR PROVIDE REQUIRED PROOF MAY RESULT IN AN AUTOMATIC DENIAL OF YOUR APPEAL.

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. Proof that you received STAR in the 2015/16 tax year is required. 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 2025/26 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 **2023**.

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 \$107,300 or less for **2023**, and **each owner will be 65 by December 31, 2025**, unless that owner is the spouse or sibling of an owner who will be 65 by December 31, 2025. **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 2023 income of all owners does not exceed the \$250,000 or \$107,300 threshold, or submit a detailed statement explaining why such documents do not exist.

Your 2024 income is not relevant to your eligibility for a Basic or Enhanced STAR exemption for the 2025/26 tax year.

If any owner was not required to file a federal or state tax return for 2023, 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 2023 is insufficient. If your 2023 filing status was married filing separately, submit proof of income for both spouses.

ANY STAR GRANT WOULD BE FOR THE 25/26 TAX YEAR ONLY. YOU NEED TO CONTACT FINANCE ABOUT FUTURE ELIGIBILITY.

QUESTIONS? Email tcpersonalexemptions@oata.nyc.gov