



NASSAU COUNTY DEPARTMENT OF ASSESSMENT

APPLICATION FOR ENHANCED SCHOOL TAX RELIEF (STAR) EXEMPTION FOR SENIOR CITIZENS FOR 2010-2011

(see instructions on back)

TOWN _____ SD _____ SEC _____ BLK _____ LOT _____ CA# or BLDG# _____ TAX UNIT# _____
FOR OFFICE USE ONLY
For Condo's & Co-ops Only

Table with 4 columns: Print Name of ALL Owners (as recorded on deed), Address, Marital Status, Date of Birth

Telephone Number(s) Day () _____ Evening () _____

2. Property Identification. Co-op apartment owners must attach a copy of CERTIFICATE OF SHARES.

TOWN _____ S D _____ SECTION _____ BLOCK _____ LOT _____ CA# or BLDG.# _____ TAX UNIT# _____

For Condos & Co-ops only

Table with 2 columns: Deed (Liber)#, Deed (Page)#

3. Proof of Age. Indicate documents submitted with application as proof of age of all OWNERS

- BIRTH CERTIFICATE, PASSPORT, BAPTISMAL CERTIFICATE, DRIVER'S LICENSE

4. Proof of Primary Residence. Indicate document submitted as proof of your primary residence.

- 2008 SOCIAL SECURITY 1099 (END OF YEAR STATEMENT), CURRENT CAR REGISTRATION, 2008 NY STATE INCOME TAX RETURN

List the address(es) of all additional real estate that you own, either entirely or in part. (Attach additional sheets if necessary)

5. Proof of Income. All pages of your 2008 Income Tax return(s) must be attached to this application. Total STAR Income \$ _____ (Use worksheet on back of application)
6. If you would like to continue receiving the Enhanced STAR exemption in the future, without having to reapply and submit copies of your tax return(s) to the Assessor every year, you are invited to sign up for the New York State STAR Income Verification Program option by entering your Social Security number(s) below. To use this option, you must file a New York State Tax Return.

CERTIFICATION (All Resident Owners Must Sign)

I (We) certify that all of the above information made on this application is true and correct and that the property listed above is my (our) legal primary residence. I (We) understand it is my (our) obligation to provide any documentation of eligibility that is requested and to notify the assessor if I (we) relocate to another primary residence. I (We) understand that any willfully false statements of fact will be grounds for disqualification from further exemption for a period of five years and a fine as set forth in New York State Real Property Tax Law.

Signature _____ Signature _____ Date _____

Note: The completed application must be filed with the Nassau County Department of Assessment on or before the taxable status date of January 4, 2010. Due to the extremely large volume of STAR applications processed by this Department, it is recommended that the applications be filed before December 31, 2009.

THIS SPACE IS FOR ASSESSOR'S USE ONLY

Table for Assessor's Use Only with fields: Proof of Ownership, Proof of Age, Proof of Residence, Proof of Income, Approved, Assessor's Signature, Date, Comments

To be eligible for the ENHANCED STAR, *all* homeowners must have reached the age of 65 by December 31, 2010. In the case of siblings *or* husband and wife, only one resident owner must be 65. Your combined income for this exemption is based upon your Federal Adjusted Gross Income (AGI) less any taxable IRA distribution. The total must not exceed \$74,700.

If you file a NYS income tax return each year, you have the *option* of having your income verified by the New York State Department of Taxation & Finance for future years. If you choose to have your income verified by the State and your income is verified, you will automatically be renewed every year if financially eligible. If you do not file a NYS tax return or if NYS does not verify your income, a renewal application must be filed with the Nassau County Department of Assessment every year. (Refer to Page 1 No. 6) **Once removed from the Enhanced STAR program you will not be placed on the Income Verification Program in subsequent years unless you opt in again.**

When your primary residence *or* the deed to the property changes, you must notify the Assessor, in writing within 60 days of the date of transfer, to remove any exemption(s) on a previous residence prior to filing the new application. This exemption is not transferable.

Application Instructions for the ENHANCED STAR exemption.

1. Fill out the application completely.
2. The name on the Deed or Shares must correspond with the name on the application. For exceptions to this requirement, please see the checklist below.
3. Attach proof of age, proof of primary residence, all pages of your 2008 federal or state income tax return(s) and any additional information required in the checklist below.
4. Submit signed, completed, **original pink** application with photocopies of documentation to the Department of Assessment on or before the taxable status date of January 4, 2010.

Please use the following list as a guide to assist you in providing the required documents.

- CERTIFICATE OF SHARES OR PROPRIETARY LEASE** – *If* you live in a Cooperative apartment.
- PROOF OF AGE** – Birth Certificate, Baptismal Certificate, Driver’s License, Military ID **or** Passport.
- PROOF OF PRIMARY RESIDENCE** – 2008 Social Security 1099, current Car Registration, **or** 2008 NYS Income Tax Return. All Proof of Residence must have current address.
- A COPY OF ALL PAGES OF YOUR 2008 FEDERAL OR STATE INCOME TAX RETURN(S)** – (required for all owners) If you are married and filed separately, include both tax returns. *If* you **were not required** to file an income tax return, you must attach proof of all taxable income (i.e. 1099 statements of interest, dividends, pension, W-2, etc.) **Federal or State tax return must have name, address and social security number(s) on it.**
- A COPY OF THE ENTIRE TRUST** – *If* your property is in a trust, all present beneficiaries must qualify for the exemption.
- A COPY OF THE DEATH CERTIFICATE** – *If* one of the owners on the deed is deceased.
- A COPY OF DIVORCE OR LEGAL SEPARATION PAPERS** – *If* the property is in both names and applicant is divorced or legally separated.
- A COPY OF THE PROBATED WILL** – *If* the sole owner on the deed is deceased.
- LETTER FROM HEALTH CARE FACILITY** – *If* owner(s) are residing in a health care facility.
- POWER OF ATTORNEY** – *If* you are signing as an attorney-in-fact.

The definition of income is based on your Federal Adjusted Gross Income (AGI) less any taxable IRA distribution. Use the worksheet column below that corresponds to your tax return. Enter the total STAR income on the front of the application.

2008 Tax Form	Federal Adjusted Gross Income	Taxable IRA Distribution	STAR Income Worksheet
IRS Form 1040	Line 37	Line 15b	AGI _____
IRS Form 1040A	Line 21	Line 11b	minus (-)
NYS Form IT-201	Line 18	Line 9	Taxable IRA dist. _____
NYS Form IT-200	Line 8	N/A	STAR total = _____

Taxpayer’s Protection

Taxpayers are advised that there are safeguards in place to protect individual tax return information.

CAUTION: Anyone who misrepresents his or her primary residence may be subject to a \$100.00 penalty, may be prohibited from receiving the STAR exemption for five years, and may be subject to criminal prosecution.