



Application for Extension of 2021 Enhanced STAR Deadline

RP-425-GC

(2/21)

File this form with the Tax Department at the address shown below if you missed the deadline to apply for the 2021 Enhanced STAR exemption with the assessor **and** you meet **both** of the following conditions:

1. You received the Basic STAR exemption in 2020, **and**
2. You are eligible for the Enhanced STAR exemption in 2021.

After you file this application with the Tax Department, you will not need to reapply with your assessor unless the ownership of the property changes. Each year, the Tax Department will confirm whether your income qualifies for the exemption.

For the 2021 Enhanced STAR exemption, your 2019 income must have been less than or equal to \$90,550.

Deadline: The deadline to submit this form is the last day that school taxes are due without penalty or interest.

Part A – Contact information

Contact name	Telephone number ()	Email address
Mailing address of contact (<i>number and street - include unit number - or PO Box</i>)		
City, village, or post office	State	ZIP code
Property address (<i>number and street - include unit number</i>)		
City, village, or post office	State	ZIP code

Briefly explain the reason why the deadline for the Enhanced STAR exemption application was missed:	
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Part B – Ownership and income information

All owners of the property, and any owner's spouse who resides on the property, must provide the information requested below.

Failure to do so will result in denial of your application.

Is the property owned by a trust? Yes ☐ No ☐

If Yes, what is the name of the trust? _____

Is the property held in a life estate? Yes ☐ No ☐

If Yes, who is the life tenant? _____

Do any owners or resident spouses own another property that is **either** receiving a STAR exemption in New York State **or** a residency-based tax benefit in another state, such as the Florida Homestead exemption? Yes ☐ No ☐

If Yes, then you do not qualify for the Enhanced STAR exemption on this property.

Is the total 2019 combined income of all owners and of any resident spouses less than or equal to \$90,550?
(See income for STAR purposes on enclosed Form RP-425-GC-I) Yes ☐ No ☐

- If all owners and resident spouses filed a 2019 New York State income tax return, we will verify your income eligibility based on the information contained in the return(s).
- If all owners and resident spouses did not file a 2019 New York State income tax return, but filed a 2019 federal tax return, include a copy of any pertinent federal return(s) with this form.
- If any owners or resident spouses were not required to file a 2019 federal or New York State income tax return, enter the amounts on page 2 that would have been reported for 2019 income tax if you were required to file a federal or state income tax return for that year (round to the nearest whole dollar).

	Person 1	Person 2	Person 3	Person 4
Name (print)				
Social Security number				
Date of birth				
Owner	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Non-owner spouse	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Is the property your primary residence?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Are you the sibling of any other owner listed? If Yes, print name(s).				

Note: The income of all owners and any owner's spouse who resides on the property must be accounted for. Failure to provide complete income information will delay processing of your application. Attach additional sheets if necessary.

Owners and any owner's spouse who resides on the property who did not file a 2019 tax return: Complete lines 1-7 of the following table.

All owners and any owner's spouse who resides on the property: Complete lines 5 and 7.

1. 2019 total wages, salary, and tips	\$	\$	\$	\$
2. 2019 taxable interest income and dividends	\$	\$	\$	\$
3. 2019 unemployment compensation	\$	\$	\$	\$
4. 2019 total pensions and annuities (excluding IRA distributions)	\$	\$	\$	\$
5. 2019 Social Security benefits (including Medicare premiums)	\$	\$	\$	\$
6. 2019 taxable IRA distribution	\$	\$	\$	\$
7. 2019 other income	\$	\$	\$	\$

Part C – Certification and authorization

All resident owners **must** sign and date below. **Caution:** Anyone who misrepresents his or her primary residence, age, or income:

- will be subject to a penalty of the greater of \$100 or 20% of the improperly received tax savings, up to \$2,500,
- will be prohibited from receiving the STAR exemption for six years, and
- may be subject to criminal prosecution.

I (we) certify that all of the above information is correct, **that I (we) own the property listed on page 1 and it is my (our) primary residence.** I (we) understand **it is my (our) obligation to notify the assessor if I (we) relocate to another primary residence** and to provide any documentation of eligibility that is requested. In addition, I (we) authorize the New York State Department of Taxation and Finance to annually verify, using my (our) Social Security number(s) supplied below, whether my (our) income is greater than the applicable annual income standard for purposes of the Enhanced STAR exemption.

Signature	Date	Signature	Date
Signature	Date	Signature	Date

Where to file

Mail Form RP-425-GC and any required income documentation to the address below. **Do not** send this information to your assessor.

**NYS DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES - GC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.