

Homeowner Tax Benefits

Initial Application Instructions for Tax Year 2018/19

Please note: If the property has a life estate, only the individual retaining the life estate can apply. If the property is held in a trust, only the qualifying beneficiary/trustee can apply.

Are you eligible for the Senior Citizen Homeowner Exemption (SCHE)?

- Will all owners be 65 years of age or older by December 31, 2018? Yes No

OR

- If you own your property with either a spouse or sibling, will at least one of you be 65 years of age or older by December 31, 2018?
- Will you have owned this property for at least 12 consecutive months prior to the date of filing this application? Yes No
- Is the property the primary residence for ALL senior owners and their spouses? (All owners must reside on the property unless they are legally separated, divorced, abandoned or residing in a health care facility.)* Yes No
*If an owner is residing in a health care facility, please submit documentation including total cost of care at the facility.
- Is the Total Combined Income (TCI) for all owners and spouses \$37,399 or less, regardless of where they live? (The income of a spouse may be excluded if he or she is absent from the residence due to divorce, legal separation or abandonment.) Yes No



If you have answered **NO** to any of these questions, you **MAY NOT** be eligible for the Senior Citizen Homeowner Exemption. However, you may continue to determine your eligibility for other exemptions.

Are you eligible for the Disabled Homeowner Exemption (DHE)?

Cooperative Owners: Please confirm with your managing agent if your property is controlled by any of the following housing developments:

- ✓ Mitchell-Lama
- ✓ Limited-Profit Housing Company
- ✓ Limited Dividend Housing Company
- ✓ Redevelopment Company
- ✓ Housing Development Fund Company

If your property is controlled by a housing development mentioned above, it is NOT eligible for the Disabled Homeowners Exemption.

- Are ALL owners persons with disabilities? Yes No
Please note: only one owner must have a disability if owners are spouses or siblings.
 - Is the property the primary residence for all disabled owners and their spouses? Yes No
- OR**
- Are one or more of the disabled homeowners residing in a health care facility*? Yes No
*If an owner is residing in a health care facility, please submit documentation, including total cost of care at facility.
 - Is the Total Combined Income (TCI) for all owners and spouses \$37,399 or less, regardless of where they live? (The income of a spouse may be excluded if he or she is absent from the residence due to divorce, legal separation or abandonment.) Yes No

NOTE: If you only receive workers' compensation, you are not eligible for the Disabled Homeowners Exemption.



If you have answered **NO** to any of these questions, you **MAY NOT** be eligible for the Disabled Homeowner Exemption. However, you may continue to determine your eligibility for other exemptions.

Are you eligible for the Veterans Exemption?

Cooperative Owners: Please confirm with your managing agent if your property is controlled by any of the following housing developments:

- ✓ Mitchell-Lama
- ✓ Limited-Profit Housing Company
- ✓ Limited Dividend Housing Company
- ✓ Redevelopment Company
- ✓ Housing Development Fund Company

If your property is controlled by a housing development mentioned above, it is NOT eligible for the Veteran Homeowners Exemption.

Is the property the primary residence of the:

Yes No

- Veteran?
- Unmarried surviving spouse of a veteran?
- Parent of a soldier killed in action (Goldstar Parent)?

Was the veteran honorably discharged?

Yes No

Did the Veteran serve during:

Yes No

- World War I (April 6, 1917–November 11, 1918)?
- World War II (December 7, 1941–December 31, 1946)?
- Korean Conflict (June 27, 1950–January 31, 1955)?
- Vietnam War (February 28, 1961–May 7, 1975)?
- Persian Gulf Conflict (August 2, 1990–Present)?

PLEASE NOTE: The Persian Gulf Conflict includes, but is not limited to Operation Enduring Freedom, Operation Iraqi Freedom (Iraq invasion in 2003) and Operation New Dawn (Afghanistan), Operation Joint Forge, Operation Joint Endeavor, and Operation Joint Guard.



If you have answered **NO** to any of these questions, you **MAY NOT** be eligible for the Veterans Exemption. However, you may continue to determine your eligibility for other exemptions.

Are you eligible for the Clergy Exemption?

If your property is a cooperative, it is NOT eligible for the Clergy Exemption.

Is your primary residence located in New York State?

Yes No

Are you one of the following:

Yes No

- Active clergy member, primarily responsible for ministerial work?
- Retired clergy member over 70?
- Unmarried surviving spouse of a clergy member?
- Clergy member unable to perform such work due to illness or impairment?*

*Please include physician letter documenting illness or impairment.



If you have answered **NO** to any of these questions, you **MAY NOT** be eligible for the Clergy Exemption.

Important Information

1. Deadline – March 15, 2018:

The Homeowner Tax Benefit Application and required documents must be postmarked by March 15, 2018, for benefits to begin on July 1st. If the deadline falls on a weekend or a holiday, the deadline will be the next business day.

2. Property information:

Provide the complete address and the borough, block and lot (BBL) number of your property for which you are seeking tax benefits and the date you purchased the property. The borough, block and lot numbers for properties can be found on the Department of Finance website at nyc.gov/bbl, on your deed or property tax bill. Co-op owners can also check with their management agent for the information. Provide the date you purchased the property or co-op shares.

Properties owned by trust or life estate:

If the property has a life estate, only the individual retaining the life estate can apply. If the property is held in a trust, only the qualifying beneficiary/trustee can apply.

Properties owned by a business:

If your property is owned by a business, it is not eligible for Homeowner Tax Benefits.

Senior Ownership:

The property must be owned by a senior for at least 12 consecutive months prior to the date of filing the application, unless you received the exemption for your previous residence.

3. Primary residence:

Your primary residence is your principal and permanent place of residence. You can have only one primary residence but may own more than one property. The property you use as your legal address (where you're registered as a licensed New York State (NYS) driver or have been issued a NYC identification card; file your Income Tax or are registered to vote) is considered your primary residence.

Percentage Used As Primary Residency:

If your property contains four or more residential units, indicate the percentage used as your primary residency. Example: if the property is a four-family dwelling and you reside in one-fourth (1/4) of the property, the percentage used as primary residency is 25%. Or, if the owners reside in half of the property (2 of the 4 units) the percentage used as primary residency is 50%.

4. Owner information:

Please complete the entire section for all owners and their spouses. If you are a foreign national, please provide your Individual Taxpayer Identification Number (ITIN).

Married homeowners:

Owners who are married cannot have homeowner exemptions on more than one property, unless the spouse is absent due to divorce, legal separation or abandonment. In the case of divorce, legal separation and/or abandonment, submit legal documents with application.

5. Senior Citizen Homeowner Exemption (SCHE) & Disability Homeowner Exemption (DHE):

Proof of 2017 income is requested. However, if unavailable, proof of 2016 income will be accepted. Income from all owners and spouses must be of the same tax year.

Use the *Pre-Qualifying Income Worksheet* on page 8 as a tool to assist you in determining your income eligibility. Allowable deductions for Senior Citizen Homeowner Exemption (SCHE)/Disabled Homeowners Exemptions (DHE):

For unreimbursed medical and prescription drug expenses, do not submit any unpaid bills. Forms of proof: canceled checks, money orders, cash receipts **OR** 1040 Schedule A.

If your property is eligible for both SCHE and DHE, you will be granted SCHE. A property cannot receive both SCHE and DHE exemptions.

6. Transfer of Senior Citizen Homeowners' Exemption and Veterans Exemption:

If you received a Senior Exemption or a Veterans Exemption on a property and can show proof that your previous residence was granted the exemption, you may be able to transfer the exemptions to a new property. Both residences must be located in New York State. The application must be received within 30 days of the purchase of the new property, and must be postmarked on or before the March 15th deadline to qualify for the current tax year. If the property is granted the exemption it will be prorated. If the application is received after the March 15th deadline, it will be processed for the next tax year.

7. Additional Property Information:

If you own an additional property outside of NYC and are no longer receiving benefits, you must submit a letter from the county/state local assessor's office indicating there are no benefits on your other property. If you or your spouse own additional/multiple properties, please complete the "Additional Property Information" section on pages 3 and 4 of the application.

8. Submission of the Homeowner Tax Benefit application:

Send the original application and **COPIES** of the required documentation to:

NYC Department of Finance
P.O. Box 311
Maplewood, NJ 07040-0311

Application and all required documentation must be postmarked by **March 15, 2018**. Keep a copy of your application for your records. You will receive an acknowledgment letter from the Department of Finance when your application is received.

Required Documentation (2018/19)

SENIOR CITIZEN HOMEOWNER EXEMPTION

Proof of Age

You must submit a COPY of government-issued ID such as: driver's license, passport, birth certificate or ID NYC.

Proof of Income

Proof of 2017 income is requested. However, if unavailable, proof of 2016 income will be accepted. Income from all owners and spouses must be of the same tax year. Total Combined Income for all owners and spouses must be submitted.

If you or your spouse filed Federal and New York State personal income tax returns for the 2016 tax year, check the box on page 3 of the application if you authorize the NYC Department of Finance to use the most recent income tax return information DOF received from the Internal Revenue Service and the New York State Department of Taxation & Finance to process your application, in lieu of your submitting copies of the documents.

If you HAVE filed a Federal Tax Return and prefer to submit your income, provide a COPY of 2016 or 2017 Federal Tax Returns for all owners and spouses, regardless of where they reside.

If any owners HAVE NOT filed a Federal Tax Return, you must provide proof of income for 2016 or 2017, such as COPIES of:

- NYS Income Tax Return
- Social Security 1099
- 1099s
- Pension
- Annuities
- Alimony
- Unemployment
- Workers' Compensation
- Rental income from tenants

Proof of Allowable Unreimbursed Medical and Prescription Expenses

Must be of the same tax year as submitted Proof of Income documentation.

- COPY of 1040 Schedule A **OR**
- COPIES of canceled checks, money orders, cash receipts or health care facility documentation

NOTE: Do not submit any unpaid bills.

Please use the Pre-Qualifying Income Worksheet on page 8 as a tool to assist you in determining your income eligibility.

DISABLED HOMEOWNER EXEMPTION

Proof of Disability

You must submit a COPY of one of the following:

- Disability award letter from Social Security Administration **OR**
- Award Letter from the Railroad Board or U.S. Postal Service **OR**
- Certificate from the State Commission for the Blind or Visually Handicapped **OR**
- Veterans Administration Letter stating the applicant is entitled to Veterans Disability pension.

Proof of Income

Proof of 2017 income is requested. However, if unavailable, proof of 2016 income will be accepted. Income from all owners and spouses must be of the same tax year. Total Combined Income must be submitted for all owners and their spouses.

If you or your spouse filed Federal and New York State personal income tax returns for the 2016 tax year, check the box on page 3 of the application if you authorize the NYC Department of Finance to use the most recent income tax return information DOF received from the Internal Revenue Service and the New York State Department of Taxation & Finance to process your application, in lieu of your submitting copies of the documents.

If you HAVE filed a Federal Tax Return and prefer to submit your income, provide a COPY of 2016 or 2017 Federal Tax Returns for all owners and spouses, regardless of where they reside.

Required Documentation (2018/19)

DISABLED HOMEOWNER EXEMPTION (CONTINUED)

If any owners **HAVE NOT** filed a Federal Tax Return, you must provide proof of income for 2016 or 2017, such as COPIES of:

- NYS Income Tax Return
- Pension
- Unemployment
- Veteran's Disability Compensation
- Social Security 1099
- Annuities
- Workers' Compensation
- 1099s
- Alimony
- Rental income from tenants

Proof of Allowable Unreimbursed Medical and Prescription Expenses

Must be of the same tax year as submitted Proof of Income documentation.

- COPY of 1040 Schedule A **OR**
- COPIES of canceled checks, money orders, cash receipts or health care facility documentation

NOTE: Do not submit any unpaid bills.

Please use the Pre-Qualifying Income Worksheet on page 8 as a tool to assist you in determining your income eligibility.

FOR VETERANS EXEMPTION

Proof of Veteran Status

- COPY of DD214 or its equivalent
- COPY of Separation papers

NOTE: The DD214 (or its equivalent) and/or separation papers is REQUIRED and must be submitted with the application.

AND COPIES of one of the following, if applicable:

- Marriage certificate, if a spouse is applying for the exemption based on the military service of the veteran and the veteran is not on the deed.
- Death certificate, if you are an unmarried surviving spouse or Gold Star parent.
- Veterans Administration award letter with service connected disability rating, if the veteran is disabled.

To obtain DD214 and separation papers, contact:

National Personnel Records Center
1 Archives Drive
St. Louis, Missouri 63138
www.archives.gov/veterans
(866) 272-6272

FOR CLERGY EXEMPTION

Proof of Clergy Status

- Verification letter from the house of worship employer on official letterhead.

AND COPIES of one of the following, if applicable:

- Death certificate, if you are an unmarried surviving spouse.
- Physician letter documenting illness or impairment, if the clergy member is unable to perform work for his/her denomination due to illness or impairment.
- Proof of age, if the clergy member is retired and over 70 years of age.

NOTE: Additional documentation may be needed for the following situations:

- If the property is a cooperative, please provide a COPY of the stock certificate.
- If the property is held in a trust, please submit a COPY of the trust agreement.
- If the property was willed to an owner, please submit a COPY of last will and testament, probate or court order.
- If owners are divorced, separated or abandoned, please submit a COPY of legal documentation to verify.

SCHE/DHE Prequalifying Income Worksheet Instructions (How to figure your household income)

Please refer to the attached income worksheet. Use this worksheet as a tool to determine the total income for all homeowners and resident spouses. Proof of 2017 income is requested. However, if unavailable, proof of 2016 income will be accepted. Income from all owners and resident spouses must be of the same tax year. If there are more than three homeowners and/or spouses for this property, please make a copy of the worksheet and combine all totals.

SOURCES OF INCOME:

Line 1 – Adjusted Gross Income (AGI)

Adjusted Gross Income is defined as gross income minus specific deductions.

Line 2 – Tax-Exempt Interest

Tax-exempt interest is interest income that is not subject to federal income tax and is reported to both taxpayers and the IRS on form 1099-INT.

Line 3 – Qualified Dividends

Qualified dividends are distributions from a corporation or a mutual fund subject to taxation. Please see 1099-DIV.

Line 4 – Pension & Annuities

Pension and Annuities are a series of payments under a contract that are made at regular intervals and over a period of more than one year. Please see 1099R.

NOTE: If 1040 Line 16a or 1040A 12a is \$0.00, do NOT enter Line 16b or 12b. The b line is included in the Adjusted Gross Income (AGI).

Line 5 – Earnings on IRA and/or Annuities

Enter the total amount of IRA earnings and/or total amount of annuities earnings received by owners and resident spouses. DO NOT include total distribution amounts, IRA rollovers and conversions on the worksheet. Please refer to your annual earning statement and 1099INT.

Line 6 – Depreciation

Depreciation is a non-cash expense that reduces the value of an asset over time. Please refer to Federal tax return 1040, Schedule C-Line 13 and Schedule E-Line 18, these amounts must be combined.

Line 7 – Social Security (SSA, SSDI, SSI)

A governmental benefit afforded to eligible individuals. *NOTE: If Line 20a or 14a is \$0.00, do NOT enter line 20b or 14b. If line 20a/b or 14a/b is blank, enter the amount from the SSI, SSA, or 1099, if provided.*

Line 8 – IRA Contribution

An Individual Retirement Account (IRA) is a tax deferred investment designed to help you save for retirement. Please refer to Federal Tax Return 1040-Line 32 and Federal Tax Return 1040A-Line 17.

Line 9 – Non-Filers Only: Social Security Benefits, Unemployment, Disability, W-2, Other

A non-filer is a person whose total income of the year does not exceed the standard deduction or cannot be claimed as a dependent. Income may include rental income, alimony support, etc.

Line 10 – DHE Only: Veteran's Disability Compensation

All amounts received for all owners and resident spouses from the United States Department of Veterans Affairs. Please see letter from the Veterans Benefits Administration Statement.

Line 11 – Add Lines 1 through 10 and enter amount.

APPLICABLE DEDUCTIONS

Line 12 – IRA Distribution Taxable Amount

Line 13 – Pension & Annuities Taxable Amount

Line 14 – Social Security Taxable Amount

Line 15 – Unreimbursed Medical/Prescription Expenses

Please refer to Federal Tax Return 1040, Schedule A-Line 1 or State Tax Return IT-201D-Line 1. Non-filers may combine unreimbursed expenses for medical bills and prescription drug charges not paid for by insurance. Expenses must be documented by submitting cancelled checks/money orders or cash receipts.

NOTE: If receipts for medical/prescription expenses are included instead of a Schedule A, add in the expenses and enter the amount on line 15.


Line 16 – Add Lines 12 through 15 and enter amount.

TOTAL COMBINED INCOME

Line 17 – Subtract line 16 from line 11 and enter amount.

SCHE/DHE Pre-Qualifying Income Worksheet

Use this worksheet as a tool to assist in determining income eligibility. For additional owners, please make a copy of this page and combine all totals. You do not need to submit with the application.

Sources of Income Received		Owner	Owner/ Spouse	Owner/ Spouse	TOTALS
1	Adjusted Gross Income (1040-Line 37) (1040A-Line 21) (1040EZ-Line 4) (IT201-Line 19)	\$	\$	\$	\$
2	Tax-Exempt Interest (1040-Line 8b) (1040A-Line 8b) (IT201-Line 20)	\$	\$	\$	\$
3	Qualified Dividends (1040-Line 9b) (1040A-Line 9b)	\$	\$	\$	\$
4	Pension & Annuities 1099R Box 1. Total Annual Pension from Pension Statement, IRS Form 1040 Line 16a.	\$	\$	\$	\$
5	Earnings on IRA and/or Annuities (Annual Earning Statement and 1099INT)	\$	\$	\$	\$
6	Depreciation (1040-Schedule C Line 13 + Schedule E Line 18)	\$	\$	\$	\$
7	Social Security (SSA, SS DI, SSI) (1040-Line 20a) (1040A-Line 14a) (If IT201 – You must include SSA 1099 Box 5)	\$	\$	\$	\$
8	IRA Contribution (1040-Line 32) (1040A-Line 17) (IRA Annual Statement)	\$	\$	\$	\$
9	Non-Filers Only: Social Security Benefits 1099-Box 5 + Unemployment 1099G + Disability (eg: Work Comp) 1099R Box 1 + W-2 Box 1 + Other (eg: Bank Statements, Alimony, Rental Income, etc) = Total to be entered 	\$	\$	\$	\$
10	Disability Home Exemption Only: Veteran's Disability Compensation (Annual Benefits Statement)	\$	\$	\$	\$
11	SUBTOTAL (Add Lines 1 through 10) +	\$	\$	\$	\$
Applicable Deductions					
12	IRA Distribution Taxable Amount (1099R-Box 2A) (1040-Line 15b) (1040A-Line 11b) (IT201-Line 9)	\$	\$	\$	\$
13	Pension & Annuities Taxable Amount (1099R-Box 2A) (1040-Line 16b) (1040A-Line 12b) (IT201-Line 10)	\$	\$	\$	\$
14	Social Security Taxable Amount (1099R-Box 6) (1040-Line 20b) (1040A-Line 14b) (IT201-Line 15)	\$	\$	\$	\$
15	Unreimbursed Medical / Prescription Expenses (1040-Schedule A, Itemized Deductions Line 1)(1040A-N/A) (SSA 1099-Medicare Premium) (IT201-D Line 1)	\$	\$	\$	\$
16	DEDUCTION TOTAL (Add lines 12 through 15) +	\$	\$	\$	\$
17	TOTAL COMBINED INCOME (subtract line 16 from line 11) -	\$	\$	\$	\$

Frequently Asked Questions (FAQs)

1. What is a homeowner tax benefit?

Homeowner tax benefits are any exemptions and abatements that reduce a property owner's property tax liability based on the owner meeting all the required eligibility criteria. For one, two, and three family homes and condominium owners, the reductions will appear on your property tax bill sent by the NYC Department of Finance (DOF). For shareholders of a cooperative unit, reductions will usually appear on the maintenance bills sent by your managing agent.

2. What is an exemption?

An exemption decreases the amount of taxes you owe by reducing your property's assessed value for all qualifying properties.

3. What is an abatement:

An abatement is a reduction of your taxes by applying credits to the amount of taxes you owe.

4. What is a borough, block and lot number and where can I locate it?

A borough, block and lot number (also called BBL) is the tax parcel number used to identify your property on the New York City tax map. You can find it on your property tax bill, on your deed or on the Department of Finance website at nyc.gov/bbl.

5. What does primary residence mean?

Your primary residence is your principal and permanent place of residence. You can have only one primary residence but may own more than one property. The property you use as your legal address (where you're registered as a licensed New York State (NYS) driver or have been issued a New York City identification card, file your Income Tax or are registered to vote) is considered your primary residence.

6. What if I own more than one property but I live one place and my spouse lives in another? Can we both get benefits?

No, married couples can only receive benefits on one property, unless an owner is absent from the residence due to divorce, legal separation or abandonment and can provide legal documentation.

7. If I sell my property and purchase a new property will my exemptions be transferred to my new home?

No, you must file an application for the new property. However, if you received a Senior Exemption or a Veterans Exemption on the sold property and can show proof that your previous residence was granted the exemption, you may be able to transfer the exemptions to the new property. The application must be received within 30 days of the purchase of the new property, and must be postmarked on or before the March 15th deadline to qualify for the current tax year. If the property is granted the exemption it will be prorated. If the application is received after the March 15th deadline, it will be processed for the next tax year.

8. If I placed my property in a trust or a life estate will I still receive my benefits?

Yes, the exemptions will be allowed if the trustees or beneficiaries of the trust and the life estate holder otherwise qualify.

9. How can I show proof that the property was willed to me?

You must provide legal documentation to show that you are the new owner of the property, for example, last will and testament, probate or court order.

10. How do I report my unreimbursed medical expenses when I apply?

Unreimbursed expenses for medical bills and prescription drug charges not paid for by insurance can be documented by submitting copies of canceled checks/money orders or cash receipts or 1040 Schedule A.

11. Can I send a New York State tax return or do I have to send a Federal Income Tax Return?

If a Federal or New York State personal income Tax return was filed, copies of such return should be submitted with your application, if you do not authorize Department of Finance to obtain your tax return income information. You may also be required to submit a statement from the Social Security Administration, bank statements, rent receipts and/or other documents to substantiate your income.

12. Do homeowners who reside in a health care facility satisfy the residency requirements?

Yes, as long as no one other than a co-owner or spouse resides at the property.

13. I just acquired my new home and its prior owner already had a Homeowners' Exemption on the property. Do I still need to file an application?

Yes. In order for your property to receive the exemption, you must file an application. All exemptions from the previous owner will be removed from the property.

14. How will I know if my application is received?

When your application is received, Department of Finance will send you an acknowledgment as a receipt.

15. What if I'm denied benefits and I want my application reviewed?

If your application is denied, you have the right to appeal our decision. The denial notice you receive will contain information on how to appeal our decision with the New York City Tax Commission. There is a deadline to file your appeal with the Tax Commission.

16. Should I send original documents?

No, please do not send in original documents; submit only copies.

Homeowner Tax Benefits

INITIAL APPLICATION FOR TAX YEAR 2018/19

This application and ALL REQUIRED DOCUMENTS must be submitted and postmarked by March 15, 2018.

Please be sure that ALL HOMEOWNERS sign the Certification section of this application on page 4.

**Mail completed application to:
New York City Department of Finance, P.O. Box 311, Maplewood, N.J. 07040-0311**

This application is for the following homeowner property tax benefit programs:

Which exemption(s) are you applying for? (Check all that apply)

Senior (SCHE) **Disabled (DHE)** **Veterans** **Clergy**

If you need help or have any questions about this application, visit nyc.gov/contactpropexemptions, or call 311.

If you do not send in ALL REQUIRED DOCUMENTS by this deadline, there will be a delay in the processing of your application.

See page 5 for Senior and Disabled required documentation and page 6 for Veterans and Clergy required documentation.

PLEASE PRINT

1. PROPERTY INFORMATION

BOROUGH	BLOCK	LOT	# OF COOPERATIVE SHARES
STREET ADDRESS			APT.
CITY		STATE	ZIP
TYPE OF PROPERTY	<input type="checkbox"/> Condominium unit <input type="checkbox"/> 1-3 family dwelling <input type="checkbox"/> Cooperative <input type="checkbox"/> 4+ family dwelling		
<small>DWELLINGS WITH 4 OR MORE UNITS, ENTER % OF SPACE USED FOR PRIMARY RESIDENCE: _____ %</small>			
DATE YOU PURCHASED THE PROPERTY (mm/dd/yyyy)	COOPERATIVE/CONDO MANAGEMENT INFORMATION		
	COMPANY NAME	TELEPHONE NUMBER () -	
IS THERE A LIFE ESTATE/TRUST ON THIS PROPERTY?			<input type="checkbox"/> Yes <input type="checkbox"/> No
WAS THE PROPERTY WILLED TO YOU?			<input type="checkbox"/> Yes <input type="checkbox"/> No
FOR COOPERATIVES ONLY: IS YOUR UNIT RECEIVING SENIOR CITIZEN RENT INCREASE EXEMPTION (SCRIE) OR DISABILITY RENT INCREASE EXEMPTION (DRIE)?			<input type="checkbox"/> Yes <input type="checkbox"/> No

Homeowner Tax Benefits INITIAL APPLICATION – 2018/19

2. OWNER(S) INFORMATION

- For a life estate, provide owner info for life estate holder and spouse.
- For a trust, provide owner information for qualifying beneficiary/trustee and submit copy of entire Trust Agreement.
- If the property is a cooperative, please provide a copy of the stock certificate.
- If an owner is deceased, do not include info below. Submit copy of death certificate.
- For divorced, legally separated, or abandoned owners, do not include info for absent owner. Submit copy of court documents.
- If the property was willed to an owner, please submit a copy of last will and testament, probate or court order.
- For owner receiving medical care in a health care facility, submit documentation from health care facility.

Owner 1:

NAME (FIRST, LAST)		
DATE OF BIRTH (mm/dd/yyyy)	SOCIAL SECURITY / ITIN NUMBER	
STREET ADDRESS		APT.
CITY	STATE	ZIP
TELEPHONE NUMBER () -	CELL PHONE NUMBER () -	
EMAIL ADDRESS	IS THIS THE PRIMARY RESIDENCE OF OWNER 1? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Owner 2:

NAME (FIRST, LAST)		
DATE OF BIRTH (mm/dd/yyyy)	SOCIAL SECURITY / ITIN NUMBER	
STREET ADDRESS		APT.
CITY	STATE	ZIP
TELEPHONE NUMBER () -	CELL PHONE NUMBER () -	
EMAIL ADDRESS	IS THIS THE PRIMARY RESIDENCE OF OWNER 2? <input type="checkbox"/> Yes <input type="checkbox"/> No	

ARE OWNERS 1 AND 2 MARRIED TO EACH OTHER? <input type="checkbox"/> Yes <input type="checkbox"/> No	ARE OWNERS 1 AND 2 SIBLINGS (BROTHERS / SISTERS?) <input type="checkbox"/> Yes <input type="checkbox"/> No
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If there are more than two owners, please complete the Additional Owners section on page 5

The Federal Privacy Act of 1974, as amended, requires agencies requesting Social Security Numbers to inform individuals from whom they seek this information as to whether compliance with the request is voluntary or mandatory, why the request is being made and how the information will be used. The disclosure of Social Security Numbers for applicants and income-earning occupants is mandatory and is required by section 11-102.1 of the Administrative Code of the City of New York. Such numbers disclosed on any reports or returns are requested for tax administration purposes and will be used to facilitate the processing of reports and to establish and maintain a uniform system for identifying taxpayers who are or may be subject to taxes administered and collected by the Department of Finance. Such numbers may also be disclosed as part of information contained in the taxpayer's return to another department, person, agency or entity as may be required by law, or if the applicant or income-earning occupants give written authorization to the Department of Finance.

3. TOTAL COMBINED INCOME INFORMATION FOR THE SENIOR AND DISABLED EXEMPTION

TOTAL COMBINED INCOME (TCI), SEE THE PRE-QUALIFYING WORKSHEET AND INSTRUCTIONS ON PAGES 7 AND 8 TO DETERMINE WHAT INCOME TO INCLUDE FOR THE TCI. SUBTRACT ANY UNREIMBURSED MEDICAL AND PRESCRIPTION DRUG EXPENSES.

Enter your Total Combined Income for 2017. If 2017 income is not available, you can use income for 2016 for all owners and spouses, regardless of where they live and whether or not their names appear on the deed. The income of a spouse may be excluded if he or she is absent from the residence due to divorce, legal separation or abandonment. Submit court documents. \$ _____

Proof of Income (Senior Citizen and Disabled Homeowners ONLY):

- If you or you and your spouse filed Federal and New York State personal income tax returns for the 2016 tax year, check this box if you authorize the NYC Department of Finance to use the most recent income tax return information DOF received from the Internal Revenue Service and the New York State Department of Taxation & Finance to process your application, in lieu of your submitting copies of the documents.
- ✓ Submit a copy of your Federal and New York State personal income tax returns for the 2016 or 2017 tax year, whichever is the most recent year for which you have filed, with the application for all owners and their spouses, regardless of where they reside and whether or not their names appear on the deed. **OR**
- ✓ Non-Filers: If you have not submitted a 2016 or 2017 Federal Income Tax return, then submit verification of income for 2016 or 2017, whichever is the most recent year for which you have information, such as: State Income Tax Return, Social Security 1099(s), 1099s, pension, annuities, alimony, unemployment, workers' compensation, rental income from tenants, etc.

Allowable Deductions, if applicable:

- ✓ Copies of paid unreimbursed medical or prescription expenses for 2017. If 2017 is not available, you can use 2016. DO NOT submit copies of unpaid bills. If you filed the 1040 Federal Tax Return and completed a schedule A, we can use the information on the schedule for paid unreimbursed medical or prescription expenses. You do not have to send in the medical receipts if sending in a schedule A.
- ✓ Proof of unreimbursed medical and prescription expenses must be for the same tax year as the income documentation submitted.

4. ADDITIONAL PROPERTIES OWNED (IF ANY)

Do any owners own additional properties? <input type="checkbox"/> Yes <input type="checkbox"/> No	IF YES, HOW MANY TOTAL PROPERTIES DO ALL THE OWNERS HAVE?
IF NO, PROCEED TO THE CERTIFICATION SECTION ON PAGE 4.	

Complete the following for each additional property.
If the property is in NYC, please provide the Borough/Block/Lot Number.

Additional property 1:

BOROUGH	BLOCK	LOT	OR	PARCEL ID
OWNER(S) NAME				
STREET ADDRESS				APT
CITY			STATE	ZIP

EXEMPTIONS RECEIVED

Basic STAR/Enhanced STAR Senior Disabled Veterans Other:

An owner and their spouse cannot have exemptions on more than one property, unless the spouse or former spouse is absent due to divorce, legal separation or abandonment. *In one of those cases, please submit a copy of court documents.*

Was the property recently sold? Yes No

If yes, provide sale date (mm/dd/yyyy) _____

4. ADDITIONAL PROPERTIES OWNED (IF ANY) (CONTINUED)

Additional property 2:

BOROUGH	BLOCK	LOT	OR	PARCEL ID
OWNER(S) NAME				
STREET ADDRESS				APT
CITY			STATE	ZIP
EXEMPTIONS RECEIVED				
<input type="checkbox"/> Basic STAR/Enhanced STAR <input type="checkbox"/> Senior <input type="checkbox"/> Disabled <input type="checkbox"/> Veterans <input type="checkbox"/> Other:				
An owner and their spouse cannot have exemptions on more than one property, unless the spouse or former spouse is absent due to divorce, legal separation or abandonment. <i>In one of those cases, please submit a copy of court documents.</i>				
Was the property recently sold? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide sale date (mm/dd/yyyy) _____				

5. CERTIFICATION

Please read carefully and sign the certification below. Your application is not complete if you do not sign.

I certify that all statements made on this application are true and correct to the best of my knowledge and that I have made no willful false statements of material fact. I understand that this information is subject to audit and should the Department of Finance determine that I made false statements, I may lose my future exemptions and be responsible for all applicable taxes due, accrued interest, and the maximum penalty allowable by law.

All owners must sign and date this application, regardless of where they reside.

PRINT NAME OF OWNER 1	SIGNATURE OF OWNER 1	DATE OF APPLICATION
PRINT NAME OF OWNER 2	SIGNATURE OF OWNER 2	DATE OF APPLICATION
PRINT NAME OF OWNER 3	SIGNATURE OF OWNER 3	DATE OF APPLICATION
PRINT NAME OF OWNER 4	SIGNATURE OF OWNER 4	DATE OF APPLICATION

If due to a disability you need an accommodation in order to apply for and receive a service, or to participate in a program offered by the Department of Finance, please contact the Disability Service Facilitator at nyc.gov/contactdofeeo or by calling 311.

6. ADDITIONAL OWNER(S) (CONTINUED FROM SECTION 2)

Owner 3:

NAME (FIRST, LAST)		
DATE OF BIRTH (mm/dd/yyyy)	SOCIAL SECURITY / ITIN NUMBER	
STREET ADDRESS		APT.
CITY	STATE	ZIP
TELEPHONE NUMBER () -	CELL PHONE NUMBER () -	
EMAIL ADDRESS	IS THIS THE PRIMARY RESIDENCE OF OWNER 3? <input type="checkbox"/> Yes <input type="checkbox"/> No	
RELATIONSHIP TO OWNERS 1 AND 2		

Owner 4:

NAME (FIRST, LAST)		
DATE OF BIRTH (mm/dd/yyyy)	SOCIAL SECURITY / ITIN NUMBER	
STREET ADDRESS		APT.
CITY	STATE	ZIP
TELEPHONE NUMBER () -	CELL PHONE NUMBER () -	
EMAIL ADDRESS	IS THIS THE PRIMARY RESIDENCE OF OWNER 4? <input type="checkbox"/> Yes <input type="checkbox"/> No	
RELATIONSHIP TO OWNERS 1 AND 2		

Did you...

- Check over the application to make sure all questions have been answered?
- Include copies of all required documentation?
- Sign and date the application?
- Keep a copy of the completed application for your records?

If you have any questions, please contact us at us at nyc.gov/contactpropexemptions, or call 311. Application and all required documentation must be postmarked by March 15, 2018.

BY MAIL:

New York City Department of Finance
 P.O. Box 311
 Maplewood, N.J. 07040-0311

When your application is received, Department of Finance will send you an acknowledgment as a receipt.