

To be eligible for **ENHANCED STAR**, all homeowners must have reached the age of 65 by December 31, 2014. 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 \$81,900.**

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 Income 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

1. Fill out the application completely.
2. The name on the Deed or Certificate of 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 2012 Federal or NYS Income Tax Return(s) and any additional information required in the checklist below.
4. Submit signed, completed application with photocopies of documentation to the Department of Assessment on or before the taxable status date of **January 2, 2014**.

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** (2012 Social Security 1099; Car Registration; or 2012 NYS Income Tax Return) All proof of residence documentation must show the current address.
- A COPY OF ALL PAGES OF YOUR 2012 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.) An IRS printout may be required. **The Federal or NYS Income Tax Return must have the applicant(s) 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)
- 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.

2012 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 19	Line 9	Taxable IRA dist. _____ STAR Total = _____

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 penalty of either one hundred dollars or twenty percent of the improperly received tax savings, whichever is greater, with such fine not to exceed two thousand five hundred dollars. Additionally, such individual will be prohibited from receiving the STAR Exemption for five years, and may be subject to criminal prosecution.

Para asistencia en Español llame al (516) 571-2020

NASSAU COUNTY DEPARTMENT OF ASSESSMENT
240 OLD COUNTRY ROAD, 4th FLOOR
MINEOLA, NEW YORK 11501
(516) 571-1500