

HOW TO APPLY FOR STAR

For information only

****Einsidler Management cannot register for you and does not determine eligibility****

For existing owners. In 2015 New York State mandated that all new owner and change of ownerships receive checks through the “STAR CREDIT” program instead of maintenance credits through the STAR exemption program. If you change the name on your account in ***any way***, NYS and NYC will consider this a change of ownership and you will begin receiving a check instead of a maintenance credit.

You should register for the STAR credit if you are:

- a new homeowner;
- receiving the STAR exemption but want to switch to the STAR credit;
- a manufactured homeowner who received a letter that you must register for the STAR credit to continue receiving a STAR benefit (Form RP-425-RMM);
- an existing homeowner who is not receiving the STAR exemption or credit; or
- a senior who may be eligible for the Enhanced STAR credit. (Note: If you are already receiving the STAR credit, you do not need to register again. You will automatically receive the Enhanced STAR credit if you are eligible.)

You should update your registration if:

- you received a letter stating that you must update your registration (such as Form RP-425-RDM), or
- your property has an ownership change due to marriage, divorce, surrender of interest by a co-owner, survivorship, trust, life estate, or name change.

When should I register?

You should register for the STAR credit as soon as your home becomes your primary residence.

Nassau and Suffolk Counties –

New STAR applicants must register with New York State directly for the Personal Income Tax Credit /Check Program by telephone at (518) 457-2036 or online.

NYS will determine a First-Time/New homeowner’s eligibility for the Basic or Enhanced STAR Tax Credit/Check Program.

To register online go to the webpage <https://www.tax.ny.gov/pit/property/star/> and click the green “GET STARTED” button.

New York City Residents –

The Basic School Tax Relief (STAR) and Enhanced School Tax Relief (ESTAR) exemptions reduce the school tax liability for qualifying homeowners by exempting a portion of the value of their homes from the school tax.

I. Basic STAR

The Basic STAR application is for owners who were in receipt of the STAR exemption on their property as of the 2015-16 tax year but later lost the benefit and wish to restore it.

To qualify for the Basic STAR exemption, the home must be an owner-occupied primary residence, and the combined income of the owners and spouses who reside at the property cannot exceed \$250,000.

II. Enhanced STAR

The Enhanced STAR application is for owners who were in receipt of the STAR exemption on their property as of the 2015-16 tax year and wish to apply for Enhanced STAR.

To qualify for the Enhanced STAR exemption, all owners must be 65 or older by the end of the calendar year in which the exemption begins, unless they are the spouse or sibling of an owner who is 65 or older by that time. For example, if you own the property and are applying for an exemption that will begin on July 1, you or your spouse or sibling must be 65 or older by December 31.

To qualify for ESTAR, the property must be an owner-occupied primary residence, and the combined income of the owners and spouses who reside at the property cannot exceed \$93,200.

III. If You Are Not Currently Receiving STAR or ESTAR

Homeowners not currently receiving STAR who meet the program's eligibility requirements may apply for the STAR tax credit with the New York State Department of Taxation and Finance.

You can file with New York State directly by telephone at (518) 457-2036 or online. To register online go to the webpage <https://www.tax.ny.gov/pit/property/star/> and click the green "GET STARTED" button.
