



# Supplement to Form RP-425-E

## Mandatory for all Enhanced STAR Applicants

**RP-425-IVP**  
(7/22)

When applying for the Enhanced STAR exemption, you **must** submit this form to your assessor along with your Enhanced STAR application form and proof of income. For more information, see page 3.

|                                                                                                                                                                         |       |                                                                                   |                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-----------------------------------------------------------------------------------|-------------------------------|
| Name(s) of owner(s)                                                                                                                                                     |       |                                                                                   |                               |
| Location of property (street address; include unit number)                                                                                                              |       | Mailing address of owner(s) (number and street - include unit number - or PO Box) |                               |
| City, town, or village                                                                                                                                                  | State | ZIP code                                                                          | City, village, or post office |
| School district                                                                                                                                                         |       | Daytime contact number                                                            | Evening contact number        |
| Property identification: Tax map number or section/block/lot (see tax bill or assessment roll)                                                                          |       | Email address                                                                     |                               |
| Is this property held in a:<br>Trust? Yes <input type="checkbox"/> No <input type="checkbox"/><br>Life estate? Yes <input type="checkbox"/> No <input type="checkbox"/> |       | If the property is held in a trust, what is the legal name of the trust?          |                               |

All owners of the property, and any owner's spouse who resides on the premises, must provide their Social Security numbers and sign the authorization below. **Failure to do so will result in denial of the Enhanced STAR exemption.**

### Authorization

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 less than or equal to the applicable annual income standard for purposes of the Enhanced STAR exemption.

**First owner information** – Provide information for every owner, and any spouse even if not an owner.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                            |           |                                                                                             |        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------|---------------------------------------------------------------------------------------------|--------|
| First name and middle initial                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                            | Last name |                                                                                             | Suffix |
| Social Security number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Date of birth (mm/dd/yyyy) |           | Is this your primary residence?<br>Yes <input type="checkbox"/> No <input type="checkbox"/> |        |
| Mark all that apply: Owner <input type="checkbox"/> *Spouse of an owner <input type="checkbox"/> *Sibling of another owner <input type="checkbox"/> * Provide name(s) of spouses and siblings below.                                                                                                                                                                                                                                                                                                                                                   |                            |           |                                                                                             |        |
| Name(s) and relationship(s) of spouse or sibling/owner:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                            |           |                                                                                             |        |
| Income information for first year of application (see instructions):<br>Calculated income \$ _____ Tax year _____ Income documentation (mark one below):<br>Federal Form 1040 <input type="checkbox"/> NYS Form IT-201 <input type="checkbox"/> Form RP-425-Wkst (see instructions) <input type="checkbox"/><br>Filing status: Single <input type="checkbox"/> Married filing joint <input type="checkbox"/> Married filing separate <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er) <input type="checkbox"/> |                            |           |                                                                                             |        |
| Signature                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                            |           | Date                                                                                        |        |

(continues on page 2)

|                          |                                                                                                      |
|--------------------------|------------------------------------------------------------------------------------------------------|
| For assessor's use only  |                                                                                                      |
| Municipal code _____ 0 0 | Ownership code (Enter <b>M</b> or <b>C</b> if this property is a mobile home or a cooperative) _____ |

**Additional owner or spouse information – Provide information for every owner, and any spouse even if not an owner.**

|                                                                                                                                                                                                      |  |                                               |      |                                                                                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------|------|-------------------------------------------------------------------------------------------------------------------------------------------|
| First name and middle initial                                                                                                                                                                        |  | Last name                                     |      | Suffix                                                                                                                                    |
| Social Security number                                                                                                                                                                               |  | Date of birth (mm/dd/yyyy)                    |      | Is this your primary residence?<br>Yes <input type="checkbox"/> No <input type="checkbox"/>                                               |
| Mark all that apply: Owner <input type="checkbox"/> *Spouse of an owner <input type="checkbox"/> *Sibling of another owner <input type="checkbox"/> * Provide name(s) of spouses and siblings below. |  |                                               |      |                                                                                                                                           |
| Name(s) and relationship(s) of spouse or sibling/owner:                                                                                                                                              |  |                                               |      |                                                                                                                                           |
| Income information for first year of application (see instructions):                                                                                                                                 |  |                                               |      |                                                                                                                                           |
| Calculated income \$ _____                                                                                                                                                                           |  | Tax year _____                                |      | Income documentation (mark one below):                                                                                                    |
| Federal Form 1040 <input type="checkbox"/>                                                                                                                                                           |  | NYS Form IT-201 <input type="checkbox"/>      |      | Form RP-425-Wkst (see instructions) <input type="checkbox"/>                                                                              |
| Filing status: Single <input type="checkbox"/>                                                                                                                                                       |  | Married filing joint <input type="checkbox"/> |      | Married filing separate <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er) <input type="checkbox"/> |
| Signature                                                                                                                                                                                            |  |                                               | Date |                                                                                                                                           |

**Additional owner or spouse information – Provide information for every owner, and any spouse even if not an owner.**

|                                                                                                                                                                                                      |  |                                               |      |                                                                                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------|------|-------------------------------------------------------------------------------------------------------------------------------------------|
| First name and middle initial                                                                                                                                                                        |  | Last name                                     |      | Suffix                                                                                                                                    |
| Social Security number                                                                                                                                                                               |  | Date of birth (mm/dd/yyyy)                    |      | Is this your primary residence?<br>Yes <input type="checkbox"/> No <input type="checkbox"/>                                               |
| Mark all that apply: Owner <input type="checkbox"/> *Spouse of an owner <input type="checkbox"/> *Sibling of another owner <input type="checkbox"/> * Provide name(s) of spouses and siblings below. |  |                                               |      |                                                                                                                                           |
| Name(s) and relationship(s) of spouse or sibling/owner:                                                                                                                                              |  |                                               |      |                                                                                                                                           |
| Income information for first year of application (see instructions):                                                                                                                                 |  |                                               |      |                                                                                                                                           |
| Calculated income \$ _____                                                                                                                                                                           |  | Tax year _____                                |      | Income documentation (mark one below):                                                                                                    |
| Federal Form 1040 <input type="checkbox"/>                                                                                                                                                           |  | NYS Form IT-201 <input type="checkbox"/>      |      | Form RP-425-Wkst (see instructions) <input type="checkbox"/>                                                                              |
| Filing status: Single <input type="checkbox"/>                                                                                                                                                       |  | Married filing joint <input type="checkbox"/> |      | Married filing separate <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er) <input type="checkbox"/> |
| Signature                                                                                                                                                                                            |  |                                               | Date |                                                                                                                                           |

**Additional owner or spouse information – Provide information for every owner, and any spouse even if not an owner.**

|                                                                                                                                                                                                      |  |                                               |      |                                                                                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------|------|-------------------------------------------------------------------------------------------------------------------------------------------|
| First name and middle initial                                                                                                                                                                        |  | Last name                                     |      | Suffix                                                                                                                                    |
| Social Security number                                                                                                                                                                               |  | Date of birth (mm/dd/yyyy)                    |      | Is this your primary residence?<br>Yes <input type="checkbox"/> No <input type="checkbox"/>                                               |
| Mark all that apply: Owner <input type="checkbox"/> *Spouse of an owner <input type="checkbox"/> *Sibling of another owner <input type="checkbox"/> * Provide name(s) of spouses and siblings below. |  |                                               |      |                                                                                                                                           |
| Name(s) and relationship(s) of spouse or sibling/owner:                                                                                                                                              |  |                                               |      |                                                                                                                                           |
| Income information for first year of application (see instructions):                                                                                                                                 |  |                                               |      |                                                                                                                                           |
| Calculated income \$ _____                                                                                                                                                                           |  | Tax year _____                                |      | Income documentation (mark one below):                                                                                                    |
| Federal Form 1040 <input type="checkbox"/>                                                                                                                                                           |  | NYS Form IT-201 <input type="checkbox"/>      |      | Form RP-425-Wkst (see instructions) <input type="checkbox"/>                                                                              |
| Filing status: Single <input type="checkbox"/>                                                                                                                                                       |  | Married filing joint <input type="checkbox"/> |      | Married filing separate <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er) <input type="checkbox"/> |
| Signature                                                                                                                                                                                            |  |                                               | Date |                                                                                                                                           |

## Instructions

**You must include this form when applying or reapplying for the Enhanced STAR exemption.**

### General information

To apply for the Enhanced STAR exemption, submit this application and Form RP-425-E, *Application for the Enhanced STAR Exemption* to your assessor.

You must also provide proof of income as described on the above forms.

When submitting this form, you must supply the Social Security numbers of all owners of the property and of any owner's spouse who resides on the premises.

If your income in any given year is high enough to disqualify you from the Enhanced STAR exemption for that year, New York State will continue to check your income in subsequent years. If you qualify again in a future year, you will again receive the Enhanced STAR exemption. You do not need to reapply.

In the first year, the assessor will verify your eligibility based on the income information you provide (see *Income information*). In the following years, the New York State Department of Taxation and Finance will verify your income eligibility. You will not need to reapply for the exemption or provide copies of your tax returns to your local assessor.

The Tax Department will **not** disclose your income to the assessor. It will only disclose whether or not your income is below the applicable income standard.

**Nassau County homeowners:** Complete Form RP-425-IVP along with the county's Enhanced STAR property tax exemption application, which is available at Nassau County's website at [www.nassaucountyny.gov](http://www.nassaucountyny.gov) (search: *STAR*). Submit both forms to the address on page 2 of Nassau County's application.

### Income information

This is the income that the assessor will use to verify your eligibility in your first year of applying for the Enhanced STAR exemption.

- **Calculated income** – Refer to *Proof of income for STAR purposes* on page 3 of Form RP-425-E for instructions on how to calculate income.
- **Tax year** – Income is based on the tax year **two years prior** to the year for which you are applying for an exemption. For example, if you are applying for an Enhanced STAR exemption for the 2024-2025 school year, income is based on the 2022 tax year.
- **Income documentation** – Indicate the income tax form that was used to document income. If you did not file a federal or New York State income tax return for the required year, complete Form RP-425-Wkst, *Income for STAR Purposes Worksheet*, and submit it with Form RP-425-E and this form.

### Privacy notification

The Privacy Act of 1974 requires us to advise you that the law which allows us to ask for your Social Security numbers is New York Real Property Tax Law section 425 (4)(b). It is mandatory that you furnish your Social Security numbers. Once you furnish them, they will be forwarded to the New York State Department of Taxation and Finance, which will use them to verify, or attempt to verify, whether your income is greater than the applicable income standard for purposes of the Enhanced STAR exemption. **If you do not furnish your Social Security numbers, you will be unable to receive an Enhanced STAR exemption.**

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