



Application for an Extension of The Enhanced STAR Deadline For 2025

If you missed the deadline to apply for the 2025 Enhanced STAR exemption with the assessor, file this form with the Tax Department (not your assessor). To determine eligibility, see Form RP-425-GC-I, *Instructions for Form RP-425-GC*.

Deadline: Submit this form **on or before** the last day that school taxes are due.

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

Note: If your mailing address is different from your property address, you must provide proof of residence. See instructions.

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

All owners of the property (residents and non-residents) and any owner's spouse residing on the property, must provide the information requested below. **Failure to do so will result in denial of your application.** Attach additional sheets if necessary.

	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).	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"/> _____

Note: The income of all owners (residents and non-residents) and any owner's spouse residing on the property must be accounted for. Attach additional sheets if necessary.

- 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 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 2023 combined income of all owners and any resident spouses less than or equal to \$107,300?
(See Proof of income for STAR purposes, *in the instructions*) Yes No

All owners (residents and non-residents) and any owner’s spouse residing on the property who filed a 2023 New York State return: Complete lines 5 and 7 below.

Owners (residents and non-residents) and any owner’s spouse residing on the property who did not file a 2023 New York State tax return: Complete lines 1 through 7 below.

	Person 1	Person 2	Person 3	Person 4
1. 2023 total wages, salary, and tips	\$	\$	\$	\$
2. 2023 taxable interest income and dividends	\$	\$	\$	\$
3. 2023 unemployment compensation	\$	\$	\$	\$
4. 2023 total pensions and annuities (excluding IRA distributions)	\$	\$	\$	\$
5. 2023 Social Security benefits (including Medicare premiums)	\$	\$	\$	\$
6. 2023 taxable IRA distribution	\$	\$	\$	\$
7. 2023 other income	\$	\$	\$	\$

Part C – Certification and authorization

All resident owners **must** sign and date below. **Caution:** Anyone who misrepresents their 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 above, whether my (our) income is greater than the applicable annual income standard for purposes of the Enhanced STAR exemption.

Signature	Date (mmddyyyy)	Signature	Date (mmddyyyy)
Signature	Date (mmddyyyy)	Signature	Date (mmddyyyy)

For where to file, see instructions.