

Apply for STAR

Residents of New York City, see the information at the [bottom of this page](#).

STAR Registration Program

- **If you are receiving the Basic STAR exemption**, then you must [register with the Tax Department](#) to continue receiving the exemption in 2014 and forward.
- **If you are not receiving the Basic STAR exemption**, see the instructions below to apply. (You'll be asked to register with the Tax Department next year to continue receiving the exemption in 2015 and forward.)

Basic STAR

1. Submit [Form RP-425 Application for School Tax Relief \(STAR\) Exemption](#) to your local assessor. By signing the form, you are attesting that your income for tax year 2012 was below \$500,000.

Enhanced STAR

1. Submit [Form RP-425 Application for School Tax Relief \(STAR\) Exemption](#) to your assessor.
2. Demonstrate that you meet the income requirement annually in one of two ways:
 - **Apply annually with your assessor** - Complete your STAR application and send it to your assessor with a copy of your income tax return(s) for the appropriate income tax year; or
 - **Authorize our department to verify your income eligibility** - Submit [Form RP-425-IVP School Tax Relief \(STAR\) Exemption: Optional Income Verification Program](#) to provide your assessor with your social security number(s) and authorize us to verify your income eligibility. If you choose this option, generally you will only have to submit Form RP-425, Form RP-425-IVP, and a copy of your tax return(s) to the assessor in the first year.

If you mail your application to the assessor, you may:

- send it registered mail/return receipt requested
- include a note requesting a receipt and a stamped, self-addressed envelope.

If you hand-deliver it, you also may request a receipt. In either case, retain a copy of your application for your records.

We also recommend that you check the tentative assessment roll when it is made public to ensure that you are receiving the exemptions that you applied for. (In most communities, the tentative roll is made public in early May, but the dates can vary. Please confirm the date with your assessor.)

STAR application deadline

- **Your STAR application must be postmarked or received** by your assessor's office by Taxable Status Date. (In most communities, Taxable Status Date is March 1, but visit [Municipal Profiles](#) to find the assessment calendar for your municipality.)
- **Confirm approval of your STAR application**
Review the tentative assessment roll when your assessor makes it available to the public. (In most communities, assessors make tentative assessment rolls public on May 1. Visit [Municipal Profiles](#) to find the assessment calendar for your municipality.)
- Assessors must notify applicants if they deny their STAR application.
- [STAR suspension due to State tax liability](#)

New York City residents

- [Exemption forms and applications](#)
- Call 311 (Outside New York City, call 212-NEW-YORK)