



NEW YORK STATE SENATOR

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STAR Registration Fact Sheet

GEORGE LATIMER September 27, 2013

| ISSUE: **STAR (SCHOOL TAX RELIEF PROGRAM)**

STAR Registration Facts

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New legislation requires all homeowners receiving a Basic STAR exemption to register with the New York State Tax Department in order to receive the exemption in 2014 and subsequent years.

- Homeowners will **not** have to register in order to receive their 2013 STAR exemptions.
- Homeowners will **not** have to re-register every year. Based on the information provided in the registration process, the Tax Department will monitor homeowners' eligibility in

future years.

How to register

You can [register](#) for the STAR exemption online. You'll need to:

- provide a STAR code (we're [mailing](#) codes to all Basic STAR recipients; or you can use the [STAR code lookup](#))
- provide the names and social security numbers for all owners of the property and spouses
- confirm that the property is the primary residence of one of its owners (married couples with multiple residences may only claim one STAR exemption)
- confirm that the combined income of the owners and their spouses who reside at the property does not exceed \$500,000
- confirm that no resident owner received a residency-based tax benefit from another state

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