

NEW YORK STATE DEPARTMENT OF  
TAXATION AND FINANCE

## STAR PROGRAM

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Important information for STAR exemption recipients:

**If your income is greater than \$250,000 and less than or equal to \$500,000**

If you currently receive the Basic STAR exemption and your income is between \$250,000 and \$500,000, the program is changing for you. If eligible, you will now receive a check for the STAR credit instead of the reduction on your school tax bill.

If you receive a letter asking you to update your STAR registration (Form RP-425-RDM), see [Update registration](#).

**If your income is \$250,000 or less**

If you currently receive the STAR exemption, you can choose to register for the STAR credit to receive a check instead; you may receive a greater benefit. See [Register for the STAR credit](#) to make the switch.

The School Tax Relief (STAR) program provides eligible homeowners in New York State with relief on their property taxes.

If you're a STAR recipient, you receive the benefit in one of two ways:

- the STAR **credit** program (open to any eligible homeowner whose income is \$500,000 or less)—you receive a check in the mail from the Tax Department to apply to your school taxes

- the [STAR exemption program](#) (now closed to new applicants)—you receive a direct reduction on your school tax bill in the form of a property tax exemption

Enhanced STAR, which provides increased savings, is available to qualifying senior citizens ages 65 and older in both the credit and exemption programs; see [STAR eligibility](#).

### What's new

Due to recent changes in the law, beginning this year, the income limit for the Basic STAR exemption is now \$250,000.

We are sending letters to homeowners who are impacted by this change and registering them for the STAR credit.

### What to do next

If your income is greater than \$250,000 and less than or equal to \$500,000

Most homeowners will not need to take additional action. The letter they receive (Form RP-425-RDS) confirms that, as long as they are eligible, we will issue their STAR credit check before their 2019-2020 school taxes are due.

However, some homeowners must provide additional information before we can issue a check for the STAR credit. These individuals will receive a letter (Form RP-425-RDM) explaining how to update their registration. After we confirm their eligibility, we will issue their STAR credit check.

### Update registration

If your income is \$250,000 or less

If you currently receive the STAR exemption, you can choose to register for the STAR credit to receive a check instead; you may receive a greater benefit, and your savings will never be less than the STAR exemption benefit.

Due to recent changes in the law, beginning in 2019, the value of the STAR credit savings may increase by as much as 2% each year, but the value of the STAR exemption savings cannot increase.

See [Register for STAR](#) to make the switch.