

ADDITIONAL INSTRUCTIONS

Applications can be mailed, or hand-delivered to the Tax Commission's office, or the Department of Finance's business centers, but they must be received by May 31, 2014.

SECTION 1 - Your Borough, Block and Lot can be found on the letter you received from the Department of Finance.

SECTION 2 - Your Social Security Number and Date of Birth are required for our tracking of applications, and to facilitate coordinating our records with those of the Department of Finance. Your SSN will not be disclosed, and would be redacted in any FOIL request.

SECTION 4 - You or your spouse/sibling/domestic partner must turn 65 by 12/31/14 to be eligible for the SCHE.

SECTIONS 4-6 - You must certify that this property is your primary residence. You can only have one primary residence in any given year. An additional form must be completed, signed, notarized and attached for any additional owner(s)-the TC106A Supplemental.

SECTIONS 4-5 - INCOME INFORMATION-SCHE & DHE If you are applying for the Senior Citizens and/or the Disabled Homeowners exemption, you must provide proof of income for calendar year 2012 for all owners. If you file an income tax return, you must attach a complete copy of your 2012 **federal** return including all schedules and attachments for all owners. If any of the owners are not required to file a tax return, you **must indicate their name(s), the reason they are not required to file and attach copies of any income documentation such as Social Security Benefits statements or 1099 forms.** We will deduct any unreimbursed medical or prescription expenses from income to determine eligibility, but you must attach documentation for any such expenses, and total them yourself. Income Thresholds Senior Citizens and Disabled Homeowners – **Total combined income** (not adjusted gross income) for all the owners of less than \$37,400. (Refer to the following list for items to be included in determining income eligibility for SCHE and DHE and the allowable deductions.) Income includes: All social security payments; Salaries and wages (including bonuses); Interest (including nontaxable interest on state or local bonds); Ordinary dividends; Net earnings from farming, rentals, business or profession (including amounts claimed as depreciation for income tax purposes); Income from estates or trusts; Gains from sales and exchanges; Payments from governmental or private retirement or pension plans; Annuity payments (excluding amounts representing a return of capital); Alimony or support money; Unemployment insurance payments, disability payments, workers' compensation, etc. Not included: Supplemental security income; Nazi persecution reparation payments; Federal Foster Grandparent Program payments; Welfare payments; Reverse mortgage proceeds (but any interest or dividends realized from the investment of such proceeds are income); Gifts, inheritances or a return of capital Allowable deductions: Unreimbursed medical and prescription drug expenses.

SECTION 5 – DISABILITY INFORMATION

If any owner receives any of the following forms of disability-related financial assistance: (1) Social Security Disability Insurance (SSDI); (2) Supplemental Security Income (SSI) benefits; (3) Railroad Retirement Disability Benefits (RRDB); (4) Disability pension from the US Postal Service; or has a certificate from the State Commission for the Blind and Visually Handicapped stating that he/she is legally blind, you must submit one of the following required documents: copy of the 2012 award letter from Social Security Administration; copy of the 2012 award letter from the Railroad Board; or U.S. Postal Service or a copy of certificate from the State Commission for the Blind or Visually Handicapped.

SECTION 6 – VETERAN INFORMATION

Indicate by checking the appropriate box if any of the owners listed in Section I are veterans, or spouses, registered domestic partners, unremarried widows, widowers of veterans, or if they are parents of a soldier killed in action. "Veterans" are former members of the United States armed forces or the Merchant Marines (during World War II) or recipients of expeditionary medals. Periods of conflict are: World War I -April 6, 1917 - November 11, 1918; World War II - December 7, 1941 - December 31, 1946; Korean War-June 27, 1950 - January 31,1955; Vietnam War February 28,1961 - May 7, 1975; Persian Gulf War Beginning August 2, 1990; Global War on Terror Beginning October 7, 2001. If you checked yes to any of the boxes and served during one of the periods of conflict, you must submit a copy of the DD-214 or separation papers for each veteran. "Combat zone" refers to a location of active combat, such as Iraq. Veterans who served during a period of conflict but who were stationed in non-combat areas (for example, a soldier who was in the service during the Vietnam War dates but who was not stationed in Vietnam) should check "No." If you checked Yes, you must indicate the combat zone in which you served. "Disabled" refers to a Veterans Administration designation. You must submit a copy of a Veterans Administration letter for each veteran documenting the disability rating. You can obtain your disability rating from the US Department of Veterans Affairs by calling 1-800- 827-1000.

SECTION 7 – CLERGY INFORMATION

A member of the clergy is defined as belonging to any religious denomination. The clergy member must

(1) perform work assigned by the denomination to which he/she belongs, as their principal occupation;
(2) be unable to perform such work due to illness or impairment; or (3) be over the age of 70. If the member of the clergy is deceased, the surviving spouse or registered domestic partner may be eligible for a tax reduction for the house the couple shared, as long as the spouse has not remarried. You must submit a letter of reference from the clergy's employer. If the clergy member is inactive or deceased, you must also submit one of the following: Physician's statement; Copy of a government-issued ID; Copy of your marriage certificate and a copy of your spouse's death certificate.

SECTION 8 –You may attach any additional information you believe relevant. The specific reason(s) the Department of Finance gave for denying your exemption (e.g., you are not the owner of record, or have another primary residence) must be addressed to get review.

SECTION 9- SIGNATURE AND CERTIFICATION-This application must be signed and notarized.

QUESTIONS? Email tcinfo@oata.nyc.gov