



2007 Middle Class STAR Rebate Program Application

You are eligible for the 2007 Middle Class STAR rebate if you owned and resided at the property you are applying for, and you were enrolled in the Basic STAR Program as of the taxable status date for your locality.

You should contact your local assessor's office to confirm your eligibility. You will also need to accurately provide your SWIS code and parcel identification number (or, if your property is located in New York City, the borough, block, and lot number). This detailed property/assessment information is essential for us to match your property to the STAR-eligible property information provided to us by your local assessor.

In many cases, we may be able to provide you with a simple STAR code that will identify your property. Call us at 1 877 678-2769.

If you received a STAR code from the Tax Department, enter the STAR code

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OR

If you do not have a STAR code, enter the property information in the spaces below. This information can be found on your school property tax bill.

For properties located outside of New York City	SWIS code	Parcel identification number (include any "-", "/" or "." between numbers)
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For properties located in New York City	Borough	Block number	Lot number
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Property information *(provide information for the physical property location)*

Street address <i>(number and street)</i>			Unit / Apt. number
City, village, or post office		State New York	ZIP code

Resident property owner(s)

Provide the required information for all property owners that reside at the property *(attach additional sheets as needed)*.

First name	MI	Last name	Social security number	Check the applicable box regarding each owner's 2005 New York State income tax return. See instructions on back.*
				<input type="checkbox"/> Filed <input type="checkbox"/> Not filed – income below filing threshold <input type="checkbox"/> Not filed – not a 2005 NYS resident*
				<input type="checkbox"/> Filed <input type="checkbox"/> Not filed – income below filing threshold <input type="checkbox"/> Not filed – not a 2005 NYS resident*
				<input type="checkbox"/> Filed <input type="checkbox"/> Not filed – income below filing threshold <input type="checkbox"/> Not filed – not a 2005 NYS resident*
				<input type="checkbox"/> Filed <input type="checkbox"/> Not filed – income below filing threshold <input type="checkbox"/> Not filed – not a 2005 NYS resident*

Spouses of resident property owner(s)

Provide the required information for spouses only if they are not listed above as a resident property owner *(attach additional sheets as needed)*.

First name	MI	Last name	Social security number	Check the applicable box regarding each owner's 2005 New York State income tax return. See instructions on back.*
				<input type="checkbox"/> Filed <input type="checkbox"/> Not filed – income below filing threshold <input type="checkbox"/> Not filed – not a 2005 NYS resident*
				<input type="checkbox"/> Filed <input type="checkbox"/> Not filed – income below filing threshold <input type="checkbox"/> Not filed – not a 2005 NYS resident*

Important: Provide contact information in case we need to reach you regarding your application

Daytime telephone number ()	E-mail address
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Mailing address *(if different from the location of the property)*

Street address <i>(number and street or PO box)</i>		Unit/Apt. number
City, village, or post office	State	ZIP code

Apply online with your STAR code at www.nystax.gov or mail application postmarked no later than **December 31, 2007**, to:

NEW YORK STATE TAX DEPARTMENT
PO BOX 15120
ALBANY NY 12212

General information

The 2007 Middle Class STAR Rebate Program provides additional school tax relief to New York State homeowners in the form of a rebate check. This is in addition to any amount that you may receive as a reduction of your school tax bill under the basic STAR program.

You must file an application to receive a rebate. The amount of your rebate depends on your school tax rate and the combined income of all resident owners and their spouses. A rebate check will be sent payable to the resident property owner(s) provided on your application.

The deadline for filing is **December 31, 2007**.

Eligibility date

To qualify for the Middle Class STAR rebate for the 2007-2008 school year you must have owned and resided at the property, and you must have been enrolled in the basic STAR program as of the taxable status date for your locality. Contact your local assessor to determine your eligibility and the taxable status date.

How to apply

Online

Filing online is the quickest way to receive your rebate check. If you received a STAR code from the Tax Department, you may use it to apply for your rebate online at www.nystax.gov. Follow the easy step-by-step instructions. This method is fast, free, and secure. You will need your property information as well as the names, social security numbers, and the 2005 income tax filing information for all resident property owners and their spouses.

Upon completion of your online application, you will receive a confirmation number as proof of your timely filing. Retain this confirmation number for your records.

Paper

If you cannot file online, use this paper application, Form DTF-179-MN. Keep a copy for your records. Do not complete and mail this form if you have filed online.

Specific instructions

Resident property owner(s)

Enter the name and social security number for each property owner whose primary residence is the address you have listed. For each owner, check the applicable box regarding his or her **2005** New York State income tax return.

Spouse(s) of resident property owner(s)

Enter the name and social security number for each property owner's spouse who either is residing at the property or residing elsewhere but filed a personal income tax return jointly with an owner in 2005.

Do not list a spouse who has already been listed as a resident property owner in the previous section.

Income below filing threshold

A property owner or spouse may not have been required to file a 2005 New York State income tax return because the individual's federal adjusted gross income plus New York additions for 2005 was \$4,000 or less (\$3,000 or less if you are single and can be claimed as a dependent on another taxpayer's return).

Property owners and spouses who were not New York State residents in 2005

If a property owner or spouse was not a resident of New York State in 2005 and was not required to file a 2005 New York State income tax return, attach the front page of the 2005 federal income tax return filed. If a 2005 federal income tax return was not filed, you must include supporting documentation that allows us to determine the adjusted gross income (AGI) minus any IRA distributions for tax year 2005. We cannot process your application without this information.

Contact information

Provide a daytime telephone number and/or email address that we can use to contact you, if necessary, to be able to process your application. We cannot process your application if it is not complete or if it does not match the data provided to us by the Office of Real Property Services (ORPS) or by the New York City Department of Finance.

Mailing address

Enter your mailing address if it is different from the property address.

Need help?

See the *Frequently Asked Questions*, available on the Tax Department's Web site at www.nystax.gov, or call toll free, 1 877 6-STAR-NY (1 877 678-2769).

Rebate check

Rebate checks will be made payable to the resident property owner(s) (up to three) whose names are shown on the application. For a listing of rebate amounts, visit our Web site at www.nystax.gov.

The amount of the rebate is based on the *affiliated income* for the property and the city, town or village and school district where the property is located. *Affiliated income* is the combined income (federal adjusted gross income less IRA distributions) for 2005 for all resident property owners and each owner's spouse, if applicable.

Application deadline

If you do not file an application by **December 31, 2007**, you will not receive a rebate for this year and you are not eligible to seek reconsideration.

Reconsideration for rebate check

You may seek reconsideration if you believe your rebate is incorrect, or if you did not receive a rebate because we were unable to make an income determination based on the information you provided. To seek reconsideration, you must file Form DTF-180, *2007 Middle Class STAR Rebate Program Application for Reconsideration*, with the Tax Department on or before **March 31, 2008**. This form is available on our Web site, www.nystax.gov.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800