

ENHANCED STAR AND LOW-INCOME SENIOR FLOW CHART

This chart is only to be used by home owners that are NOT in these programs already. If you are already receiving Enhanced STAR there is no need to reapply. If you are already receiving Low Income Senior you will receive a PINK renewal form around DECEMBER 1st.

ALL FORMS ARE DUE NO LATER THAN MARCH 1, 2025

Do you already have Star on your current property?

YES- proceed to Question #2

NO – Register for STAR with the State – www.tax.ny.gov (518-457-2036)

1. Are you or will you be 65 before December 2025

NO

Continue to receive
BASIC STAR

YES

Might be eligible for ENHANCED
STAR Proceed to question 2.

2. Is the TOTAL of ALL OWNERS AND the SPOUSE'S income below \$107,300 (adjusted gross per 1040)

NO

Continue to receive
BASIC STAR

YES

ENHANCED STAR
Fill out an Enhanced Star and IVP application and submit 2023
Federal Income Taxes to your Assessor BEFORE MARCH 1

3. LOW INCOME SENIOR EXEMPTION - Is ALL OWNERS AND SPOUSES COMBINED ADJUSTED GROSS income below \$42,399

NO

You most likely do not qualify for
Low Income Senior Exemption

YES

You may qualify continue to item #4

4. ENTER your ADJUSTED GROSS INCOME HERE (line 11 1040) \$ _____
5. Enter amount found on 1040 line 6a (if any) \$ _____
6. ADD 4 and 5 – enter result here \$ _____
7. Enter amount on 1040 line 6B \$ _____
8. Enter taxable IRA distributions on 1040 line 4B \$ _____
9. Subtract line 7 and line 8 from line 6 enter total here \$ _____

If the amount on line 9 is \$42,399 or less you most likely qualify for Low Income Senior Exemption. Please fill out application found [HERE](#). If you do NOT file income taxes you will need to fill out this worksheet also.