



**Department of
Taxation and Finance**

Office of Real Property Tax Services – DLI
W A Harriman Campus, Albany NY 12227-0801

December 31, 9999

Property key: XXXXXXXX

Property description: XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXX
XXXXXXXXXXXXXX

Confirmation number: 999999999999999

05050000000200-AD00



TNXXX
JNXXX
A1XXX
A2XXX
CXXXXXXXXXXXXXXXXXXXX SX 99999-9999

To be eligible to receive a 9999 STAR credit, your income cannot exceed \$999,999.

You registered with the New York State Department of Taxation and Finance for the 9999 School Tax Relief (STAR) credit.

Our records indicate that your income exceeded the limit of \$999,999 in 9999. Therefore, you are not eligible for the 9999 STAR credit.

For purposes of the STAR credit, *income* is defined as the combined incomes of the owners and owners' spouses who reside at the property. Eligibility in 9999 is based on income information from the 9999 tax year.

Note: We cannot make exceptions to the rules that govern eligibility determinations, nor can we disregard **one-time** sources of income. If your 9999 income exceeds the limit, you are not eligible for a 9999 STAR benefit, even if your income is normally much lower. However, if your 9999 income was below the limit you may start receiving the STAR benefit again in 9999.

Future years

We will continue to review your records for income eligibility in 9999 and beyond. If your income is below the income limit at some future date, we will issue a STAR credit to you by check, or if you are enrolled, by direct deposit.

If you disagree

You have the right to protest this notice in either of two ways:

- File Form CMS-1-MN, *Request for a Conciliation Conference* (available on our website, search: *cms1mn*). Or, you may call 518-457-2036 and request to have the form mailed to you.

Note: Making this call does not extend your time to file the request.

or

- File Form TA-100, *Petition* (available at www.dta.ny.gov), to request a Tax Appeals hearing.

Visit our website (search: *protest*) for information on how to file your protest.

You must file your protest **within two years from the date of this notice**.

For a full explanation of your rights as a taxpayer, visit our website (search: *rights*).

You may appear on your own behalf or have an authorized representative present your case for review. An authorized representative must have a completed power of attorney form on file with the department. You can get Form POA-1, *Power of Attorney*, on our website (search: *poa*).

For more information

Visit our website (search: *STAR*).

Note: Do not contact your local assessor. Local assessors do not have any information regarding this notice and have no authority to review the determinations of the Tax Department.