



# STAR Credit Advance Payment Reconciliation

## Attachment to Form IT-201 or IT-203

See the instructions on page 2. **Submit this form with Form IT-201 or IT-203 on or before April 15, 2025.**

Name(s) as shown on return	Your Social Security number
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**A** Did you receive a notice from the Tax Department indicating that your 2024-2025 STAR credit advance payment was underpaid? If **No**, do not file this form. .... Yes  No

### Part 1 – Property information

#### First property

**1a** Property key

<b>R</b>						
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**1b**

Name of taxpayer owner	Social Security number
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**1c**

Property street address	Unit or apartment number	
City, town, or village	State	ZIP code
	<b>NY</b>	

Whole dollars only

**1d** Amount of underpayment for this property (see Note below) ..... 

<b>1d</b>		.00
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#### Second property

If you are married and filing a joint return and you and your spouse need to reconcile two 2024 STAR credit advance payments for separate properties you owned prior to getting married, list the second property here. All others go to Part 2.

**2a** Property key

<b>R</b>						
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**2b**

Name of taxpayer owner	Social Security number
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**2c**

Property street address	Unit or apartment number	
City, town, or village	State	ZIP code
	<b>NY</b>	

**2d** Amount of underpayment for this property (see Note below) ..... 

<b>2d</b>		.00
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**Note:** The amount of underpayment of credit can be found on the notice sent to you by the Tax Department. You must claim the entire amount; you cannot make a claim for only a portion of the underpayment amount.

### Part 2 – Total claim for underpayment of STAR credit advance payment

**3** Add lines 1d and 2d; enter here, and also enter the amount and code **119** on a line between lines 12a and 12l on Form IT-201-ATT or IT-203-ATT. .... 

<b>3</b>		.00
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## Instructions

### General information

Beginning with the assessment rolls used to levy school taxes for the 2016-2017 school year, the School Tax Relief (STAR) exemption was changed to a STAR credit for new homeowners. New homeowners must register with the New York State Tax Department to be eligible for the basic or enhanced STAR credit. Effective on and after April 1, 2019, homeowners receiving the STAR exemption may switch to the STAR credit.

STAR credit applicants receive the STAR credit in the form of an advance payment check directly from New York State instead of receiving a school property tax exemption. The amount of your STAR benefit is the same regardless of how you receive it.

Legislation enacted in 2017 allows the Tax Department to estimate STAR credit advance payment amounts to timely issue the checks. If the department later determines that a property owner(s) received an estimated STAR credit advance payment that is less than the credit amount the property owner(s) was entitled to, the department will notify the property owner(s) of the underpayment amount.

For more information on the STAR credit, see our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: STAR).

**If you received a notice from the Tax Department stating that your estimated 2024-2025 STAR credit advance payment check resulted in an underpayment to you of the STAR credit**, you may file Form IT-119 with your 2024 New York State personal income tax return (Form IT-201 or IT-203) to claim a refundable credit for the underpayment amount. The entire underpayment amount, as shown on the notice from the department, can only be claimed on one Form IT-119 for the tax year and must be claimed for the tax year in which the underpayment occurred.

You must file Form IT-119 with your Form IT-201 or IT-203 by the April 15, 2025, due date to claim the underpayment amount of your 2024 STAR credit. If you do not file Form IT-119 with your personal income tax return by the April 15 due date, or you choose not to claim a credit for the underpayment amount on your personal income tax return, the Tax Department will adjust your next STAR credit advance payment check to reconcile any underpayment amount.

**Note:** If two or more people own a property, and each owner files a separate income tax return with Form IT-119, one credit for the entire underpayment amount will be allowed to the property owner who files the first claim for the STAR credit advance payment reconciliation.

### Line instructions

If you need help contacting the Tax Department or for the *Privacy notification*, see the instructions for your tax return.

Enter the name and Social Security number (SSN) as shown on Form IT-201 or IT-203. If you are filing a joint personal income tax return, enter both spouses' names and the SSN of the taxpayer listed first on your Form IT-201 or IT-203.

### Part 1 – Property information

#### Line 1a

Enter the property key as shown on the notice you received from the Tax Department. The **R** has been pre-populated on the form, enter the six remaining letters and numbers.

#### Line 1b

Enter the name and SSN of the taxpayer owner of the property associated with the property key listed on line 1a.

#### Line 1c

Enter the address of the property as shown on the notice from the Tax Department.

#### Line 1d

Enter the STAR credit underpayment amount as shown on the notice from the Tax Department. The entire underpayment **must** be claimed. You cannot claim a portion of the underpayment amount.

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