



TAX COMMISSION OF THE CITY OF NEW YORK
1 Centre Street, Room 2400, New York, NY 10007

TC106A
2016

APPEAL OF DENIAL OF A SENIOR CITIZEN OR DISABLED EXEMPTION

COMPLETE ALL PARTS OF THE FORM. NO APPEAL WILL BE REVIEWED WITHOUT PROOF, AS DETAILED BELOW. THE APPLICATION MUST BE RECEIVED BY THE TAX COMMISSION – NOT THE DEPARTMENT OF FINANCE- BY MAY 31, 2016. YOU MUST ATTACH A COPY OF YOUR APPLICATION FOR EXEMPTION FILED WITH THE DEPARTMENT OF FINANCE, AND ANY NOTICE DENYING AN EXEMPTION. IMPORTANT-CAREFULLY READ INSTRUCTIONS ON THE BACK TO CALCULATE HOUSEHOLD INCOME, WHICH IS NOT THE SAME AS ADJUSTED GROSS INCOME.

1. PROPERTY IDENTIFICATION

BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	ASSESSMENT YEAR 2016/17
Type of Residence (check one): <input type="checkbox"/> 1-, 2-, 3-family dwelling _ Condominium Unit <input type="checkbox"/> Cooperative - Unit # _____ and the number of shares: # _____. <input type="checkbox"/> Other (please specify): _____ and the percent of space used for primary residence: _____ % FULL ADDRESS OF PROPERTY AND APARTMENT NUMBER IF THE PROPERTY IS COOPERATIVE HOUSING (INCLUDE ZIP CODE)			

2. OWNER INFORMATION - The applicant must be an owner using the property as their primary residence. If there is more than one owner, a TC106A Supplemental must be completed by each and attached.

Name of owner _____
Social Security Number _____ Date of Birth _____

3. CONTACT INFORMATION

PHONE NO.	NAME OF PERSON TO BE CONTACTED
MAILING ADDRESS	EMAIL ADDRESS

4. SENIOR EXEMPTION (SCHE) CLAIM (NOTE:YOU CANNOT GET BOTH SCHE & DHE)

This property is my primary residence Y ☐ N ☐
I am receiving an exemption on another property Y ☐ N ☐
My household income for **2014** was _____ (See instructions to calculate.)
Proof Attached Y ☐ N ☐ **No appeal will be reviewed without the required proof.**
Copy of a Government-issued ID such as a Driver's License. Y ☐ N ☐ Copies of receipts for unreimbursed medical or prescription expenses. Y ☐ N ☐
Copies of **2014 federal** tax returns or an indication why any owner is not required to file. Y ☐ N ☐ STATE TAX RETURNS ARE NOT ACCEPTABLE.

5. DISABLED EXEMPTION (DHE) CLAIM

This property is my primary residence Y ☐ N ☐
I am receiving an exemption on another property Y ☐ N ☐
My household income for **2014** was _____ (See instructions to calculate.)
Proof Attached Y ☐ N ☐ **No appeal will be reviewed without the required proof.**
Copies of **2014 federal** tax returns or an indication why any owner is not required to file. Y ☐ N ☐ STATE TAX RETURNS ARE NOT ACCEPTABLE.
Copies of receipts for unreimbursed medical or prescription expenses. Y ☐ N ☐ Copy of one of the following for an owner: the 2014 award letter from the Social Security Administration, the Railroad Board or the U.S. Postal Service, or a Certificate from the State Commission for the Blind and Visually Handicapped. Y ☐ N ☐

6. ATTACHMENTS - List whatever you're attaching as proof. Number the pages.

_____	_____	_____
_____	_____	Last page number

7. OATH

This application must be signed by an individual having personal knowledge of the facts. If the signer is not the applicant, an explanation should be provided, as well as the signer's basis of personal knowledge.

Print name of person signing _____

I have read this form and all relevant instructions, whether on this form, or on another. I certify that all statements made on this application, including the attached sheet(s) totaling _____ pages detailed above, are true and correct to the best of my knowledge and belief, and I understand that such statements are being relied upon by the City of New York, and that they are subject to verification. I have read this entire form before signing it. I am personally responsible for the accuracy of the information provided on this application, and any attachments. I also understand that the making of any willful false statement of material fact on this application including the attached sheet(s) will subject me to the provisions of the penal law relevant to the making and filing of false statements.

Signed: _____ Date: _____

The signer **must** appear and acknowledge the signature before a notary.

Sworn to before me:

County _____ State _____ Date: _____

Signature of person administering oath

NOTARY STAMP

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, 2016. However, if you received a notice from the Department of Finance denying or revoking a Senior or Disabled Homeowners' exemption for your property after May 12, 2016, you can file form TC106A to request Tax Commission review within 20 days after the date of the Finance notice.

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 12/31/16 to be eligible for the SCHE. Proof of age is required.

SECTIONS 4-5 - 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 **2014** for all owners. If you file an income tax return, you must attach a complete copy of your **2014 federal** return including all schedules and attachments for all owners. State tax returns are not acceptable, as they lack required information. 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. **The Tax Commission will not total receipts.**

Income Thresholds Senior Citizens and Disabled Homeowners – Total combined income (not adjusted gross income) for all the owners must be less than \$37,400 to be eligible.

Income includes: **All** social security payments; Salaries and wages (including bonuses); Interest (including nontaxable interest on state or local bonds); Total 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; Total 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, IRA contributions and earnings on IRAs.

Not included: Supplemental security income; Nazi persecution reparation payments; Federal Foster Grandparent Program payments; welfare payments; reverse mortgage proceeds (except for any interest or dividends realized from the investment of such proceeds); 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 2014 award letter from Social Security Administration; copy of the 2014 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 –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 7- SIGNATURE AND CERTIFICATION-This application must be signed and notarized.

This application **only** pertains to revocation or denial of a senior or disabled homeowners exemption communicated in the letter you received from the Department of Finance. This application does not give you a right to contest the assessed value of the property or eligibility for any other exemption. If you are filing such an application and also want to apply for a correction of the assessed value of your property, you must **SEPARATELY** file an application for review for your property. To appeal the denial of a STAR exemption, use TC106S; to appeal the denial of a clergy or veterans' exemption, use TC106CV.

QUESTIONS? Email tcinfo@oata.nyc.gov