



**FINANCE**  
**NEW • YORK**  
 THE CITY OF NEW YORK  
 DEPARTMENT OF FINANCE

# APPLICATION TO BE EXCLUDED FROM THE ABSENTEE LANDLORD SURCHARGE

**INSTRUCTIONS:** *This application is to be used for CLASS 1 PROPERTIES ONLY! Please follow the detailed instructions on the back of the form. If required information is omitted, the application will not be processed. If you already have a STAR (School Tax Relief) benefit, you need NOT file an exclusion. Call "311" if you are not sure!*

**OWNER'S NAME AND MAILING ADDRESS:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**PROPERTY ADDRESS** (for which Surcharge Exclusion is being sought) (Write "SAME" if same as mailing address):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**DATE:** \_\_\_\_\_

(Optional)

**BOROUGH:** \_\_\_\_\_

**BLOCK:** \_\_\_\_\_

**LOT:** \_\_\_\_\_

**REASON FOR EXCLUSION FROM ABSENTEE LANDLORD SURCHARGE (Check ONE)**

\_\_\_\_\_ The property is my primary residence. (*See "PLEASE NOTE" on back of form*)

\_\_\_\_\_ The property is the primary residence of my parent(s).

\_\_\_\_\_ The property is the primary residence of my child/ren.

\_\_\_\_\_ The property is vacant or unoccupied.

\_\_\_\_\_ The property is occupied by someone other than my parent or child, but I receive no rental income of any kind, or in any manner or form, whatsoever, from the use of such property.

PRINT NAMES OF UP TO 3 OWNERS	SOC. SEC. #S	SIGNATURES
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____

*By signing above, I certify the accuracy of the facts provided in this application and agree to furnish the Department of Finance with any supporting documentation it requests. I understand that this certification is subject to audit at any time, and, should the Department determine that I do not qualify for the exclusion to the Surcharge, I am responsible for the tax due, accrued interest, and maximum penalty allowable by law.*

**Mail application to NYC Department of Finance, Personal Exemptions Unit**  
**66 John Street – 13<sup>th</sup> floor**  
**New York, NY 10038 or fax it to (212) 361-7799**

## INSTRUCTIONS AND INFORMATION

**This application can be used only for Class 1 properties**, which are generally 1-, 2-, and 3-family houses and some mixed-use properties, such as a store with 1 or 2 apartments attached.

If you have any question about whether your property is Class 1, look on our web site at [www.nyc.gov/propertytaxes](http://www.nyc.gov/propertytaxes).

**OWNER'S NAME & MAILING ADDRESS (Required):** If more than one person owns the property, the name of any of the owners can be entered in this section. The mailing address may be the address of the property for which the Exclusion is being sought, or, if the owner wishes, any other address where the owner prefers to receive mail.

**PROPERTY ADDRESS (Required):** This is the address for which the Exclusion from the Surcharge is being sought. If the mailing address is the same as the property address, write "Same."

**BOROUGH, BLOCK, LOT:** If you know your block and lot, please provide it. Otherwise, we'll use your address to find your block and lot.

**PRINT NAMES, SOCIAL SECURITY NUMBERS, SIGNATURES (Required):** Print clearly the names of up to three owners of the property for which you are seeking Exclusion from the Surcharge. **One of the names you print must be the owner listed above in the Owner's Name & Mailing Address section.** If there are more than three owners, the Owner listed at the top of the form and the names of any other two owners will suffice.

**Social Security Numbers are required for each owner listed** pursuant to New York City Administrative Code section 11-102.1. Such numbers are requested for tax administration purposes. If these are omitted, your application will not be processed.

**DAYTIME TELEPHONE (Optional, but important):** While not required, it often happens that we have a question or need additional information about an application. It is helpful if applicants supply a daytime phone number. If you do not do so, we will have to return your application to you or write to you requesting further information, delaying the processing of your request.

**REASON FOR EXCLUSION (Required):** The Absentee Landlord Surcharge is a property tax increase on Class 1 properties that are not owner-occupied and that generate rental income for the owner. There are a few exceptions to both the "owner-occupied" and "generates rental income" criteria. These exceptions are listed on the application.

You **MUST** check the reason for your request for Exclusion from the Surcharge. If you do not, we will be unable to process your application.

**PLEASE NOTE: If the property is your primary residence** (that is, the property where you live most of the year, where you are registered to vote, where you have a driver's license), you are entitled to Exclusion from the Surcharge AND you may also be entitled to a property tax reduction under the New York State STAR program. You can enroll in STAR online at [www.nyc.gov/STAR](http://www.nyc.gov/STAR) or request an application by calling 311.

**SUBMITTING YOUR APPLICATION:** We recommend keeping a copy of your application for your files. Mail the original completed application to the NYC Department of Finance, Personal Exemptions Unit, 66 John Street-13<sup>th</sup> floor, New York, NY 10038 or fax it to 212-361-7799.

**PENALTIES FOR FALSE INFORMATION:** Any applicant who misrepresents his or her property ownership or occupancy or the circumstances relating to the property for which exclusion is being sought may be subject to a \$500 penalty, forced to return any benefits derived from the falsehood, and subject to criminal prosecution.

This document is intended to serve only as a guide.

All submitted applications for Exclusion from the Absentee Landlord Surcharge are subject to review in accordance with the Administrative Code of the City of New York and the Rules of the City of New York.