



FINANCE  
NEW YORK  
THE CITY OF NEW YORK  
DEPARTMENT OF FINANCE  
www.nyc.gov/finance

# APPLICATION TO BE EXCLUDED FROM THE ABSENTEE LANDLORD SURCHARGE

Absentee Landlord Surcharge applies ONLY to Class 1 "investment" properties. These are typically 1, 2, 3 family homes or small mixed-use properties that produce rental income AND are NOT occupied by an owner, or an owner's parent(s) or child/ren. **If you receive the STAR tax reduction, you DO NOT need to complete this form** because Finance records already indicate the property is an owner's primary residence. **If you do NOT have STAR, you MUST submit this application by March 15, 2004 to avoid liability for the Surcharge.** If you are not sure, call "311." See the information and instructions on the back of this application for further guidance.

### 1. OWNER'S NAME AND MAILING ADDRESS:

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### 3. (Optional)

BOROUGH:

BLOCK:

LOT:

DATE:

DAYTIME TELEPHONE:

### 2. PROPERTY ADDRESS (for which Surcharge Exclusion is requested):

If same as above, write "SAME."

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### 4. REASON FOR EXCLUSION FROM ABSENTEE LANDLORD SURCHARGE (Check ONE)

I am not subject to the Absentee Landlord Surcharge because this property is:

- my primary residence.
- the primary residence of my parent(s). Name of parent(s): \_\_\_\_\_
- the primary residence of my child/ren. Name of child/ren: \_\_\_\_\_
- vacant or unoccupied.
- the residence of someone other than myself, my parent(s) or child(ren), AND I receive no rental income of any kind, or in any manner or form whatsoever, from the use of such property.
- Name of resident: \_\_\_\_\_

**IF NONE OF THE ABOVE APPLY, OR IF FINANCE DOES NOT RECEIVE THIS COMPLETED CERTIFICATION FORM BY MARCH 15, YOU WILL BE REQUIRED TO PAY THE ABSENTEE LANDLORD SURCHARGE**

5.	PRINT NAMES OF UP TO 3 OWNERS	SOCIAL SECURITY NUMBER	SIGNATURE

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*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 from the Surcharge, I am responsible for the tax due, accrued interest, and maximum penalty allowable by law.*

**Mail application to NYC Department of Finance, Absentee Landlord Surcharge Unit no later than March 15, 2004.  
66 John Street, 13th Floor, New York, NY 10038  
or fax it to (212) 361-7799**

We suggest that you keep a copy of this application for your records.  
For additional information and copies of this form, visit our web site at [www.nyc.gov/finance](http://www.nyc.gov/finance).

# INSTRUCTIONS AND INFORMATION

## **USE THIS APPLICATION ONLY FOR CLASS 1 PROPERTIES THAT DO NOT HAVE THE STAR TAX REDUCTION.**

Class 1 properties are mainly 1-, 2-, and 3-family houses and some mixed-use properties, such as a store with 1 or 2 apartments attached.

## **IF YOU HAVE THE STAR PROPERTY TAX REDUCTION, YOU DO NOT NEED TO SUBMIT THIS APPLICATION**

If you have any question about whether your property is Class 1 or whether you have STAR, look on our web site at [www.nyc.gov/propertytaxes](http://www.nyc.gov/propertytaxes) or call 311.

- 1. 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.
- 2. 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."
- 3. OPTIONAL INFORMATION**
  - **BOROUGH, BLOCK, LOT:** If you know your block and lot, please provide it in the space provided.
  - **DATE:** This is the date you are completing the application.
  - **DAYTIME TELEPHONE:** 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.
- 4. 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 in Section 4 of this application.

You **MUST** check the reason for your Application for Exclusion from the Surcharge and include all required information. If you do not, we will be unable to process your application.

**IMPORTANT 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 be excluded from the surcharge, AND you are also entitled to a property tax reduction under the New York State STAR program. **Do NOT submit this Exclusion Application. Instead, please enroll in STAR. Print an application from [www.nyc.gov/STAR](http://www.nyc.gov/STAR) or request an application by calling 311.** You will save approximately \$185 a year on your property taxes (every year) AND automatically be excluded from the Surcharge.

- 5. PRINT NAMES, SOCIAL SECURITY NUMBERS, SIGNATURES (Required):** Print clearly the names of the owners of the property for which you are seeking Exclusion from the Surcharge. If there are more than three owners, list any three owners **including the name of the owner listed above in the Owner's Name & Mailing Address section.**  
**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.
- 6. 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, Absentee Landlord Surcharge Unit, 66 John Street-13th floor, New York, NY 10038 or fax it to 212-361-7799.  
**Your application must be received by March 15, 2004.**
- 7. PENALTIES FOR FALSE INFORMATION:** Any applicant who misrepresents any information contained in the application will be liable for the surcharge, accrued interest, the maximum penalty allowable by law, and will also be 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.