

In Case you missed it!

NYS Dept of Tax and Finance sent out the below bulletin:

Due to a systems error, notices were sent to some taxpayers whose returns have been processed without issue and had their claimed refunds paid in full. If the "previously refunded amount" listed on the notice matches the refund the taxpayer claimed and has already received, then the taxpayer should disregard the notice. If, however, the "previously refunded amount" does not match the refund claimed and received, the taxpayer should follow the instructions for responding to the notice.

Notices have been sent to taxpayers that have filing issues that must be resolved. While we want to reassure those erroneous notice recipients who don't have potential issues us – those with no refund adjustments - that they can disregard the notice, we want to encourage the others to contact us as per the notice.

Keep an eye out!!

Do you have Tax Season Issues?

Send them to the NY Chapter!

Find out more on the final page of the newsletter

E-News

New York Chapter of NATP
Monthly Newsletter

April 2019

In Memoriam: Ralph Summers, long time NY NATP Board member, passed away this past March. See page 3 for our tribute to a founding member of the NY Chapter



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This Month's Issue

- NYS Bulletin regarding refunds
- Enhanced Star Requirements
- In Memoriam: Ralph Summers

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Enhanced STAR Income Verification Program (IVP)

New for 2019, if you're applying or reapplying for the Enhanced STAR exemption, you must enroll in the Income Verification Program (IVP). You only need to enroll once, and you'll receive the exemption each year, as long as you're eligible.

Additional benefits include:

- the comfort of knowing you can't miss the renewal deadline—because it doesn't apply to you, and
- privacy—you'll no longer need to share your income tax returns with your assessor's office.

In the first year, your assessor will verify your eligibility based on the income information you provide. In the following years, we will verify your income eligibility. You will not need to reapply for the exemption or provide copies of your tax returns to your local assessor.

Note: We will **not** disclose your income to the assessor. We will only disclose whether your income satisfies the income eligibility requirement.

Already in the Income Verification Program? You don't need to take any action to continue receiving the Enhanced STAR exemption. The Tax Department will contact you if it needs additional information. If you are also receiving the senior citizens exemption, you will still need to annually reapply for that benefit with your assessor. See [Additional information for applicants of the senior citizens exemption](#).

How to enroll

To apply or reapply for the Enhanced STAR exemption, submit the following to your assessor:

- [Form RP-425-IVP, Supplement to Forms RP-425-E and RP-425-Rnw](#) (include the Social Security numbers of all owners of the property and any of their spouses who reside at the property); **and either**
- **for Basic STAR recipients upgrading to Enhanced STAR:** [Form RP-425-E, Application for Enhanced STAR Exemption for the 2019-2020 School Year](#), or
- **for renewal applicants:** [Form RP-425-Rnw, Renewal Application for Enhanced STAR Exemption for the 2019-2020 School Year](#).

You must also provide proof of income as described on your forms.

Deadline

The application deadline is March 1 in most communities, however:

- in Westchester towns, it is either May 1 or June 1;
- in Nassau County, it is January 2;
- in the Villages of Bronxville and Kiryas Joel it is January 1; and
- in cities, you should check with your assessor.

Contact your assessor for the deadline in your area. You can use our [Municipal Profiles](#) application to find their contact information. Search for or browse to your municipality, and then select *Local officials addresses*.

Nassau County homeowners: Submit Form RP-425-IVP along with the county's Enhanced STAR Property Tax Exemption Application (visit [Nassau County: Exemption Forms](#)). Submit both forms to the address on page 2 of the county form by January 2. For assistance, contact the Nassau County Department of Assessment at 516-571-1500.

If you move

After you enroll in the IVP, you are not required to reapply annually for the exemption. However, please advise your assessor if the property is no longer your primary residence or you move.

Additional information for senior citizens exemption applicants

In the past, senior citizens who qualified for the [senior citizens exemption](#) were automatically granted the Enhanced STAR exemption. Due to changes in New York State law, beginning with applications for 2019, you must apply separately for the senior citizens exemption and the Enhanced STAR exemption.

To apply or reapply for the Enhanced STAR exemption, follow the instructions above.

To apply or reapply for the senior citizens exemption, file the applicable form with your assessor:

- **for first-time applicants:** [Form RP-467, Application for Partial Tax Exemption for Real Property of Senior Citizens](#), or
- **for renewal applicants:** [Form RP-467-Rnw, Renewal Application for Partial Tax Exemption for Real Property of Senior Citizens](#)

IN MEMORIAM: RALPH SUMMERS, FOUNDING MEMBER NY NATP



William "Ralph" Sommers, 73, passed away peacefully on Saturday, March 23, 2019 at his home, with his loving family by his side. Ralph was the son of the late Harold and Irene Sommers.

He was the devoted husband of over 53 years, to Linda M. (Belt) Sommers.

He proudly served with the United States Army, honorable discharged in May of 1969. His Military Occupation Specialty was as a Military Intelligence Coordinator (97D). He received the Korean Defense Service Medal and the National Defense Service Medal.

He graduated from Albany High School in 1964, Junior College of Albany where he received his Associates in Arts in 1974, he continued on at Russell Sage receiving his Bachelors in Science in 1979 and finished his education with SUNY receiving his Masters in Arts in 2001.

He established his business, Sommers Tax Services, in 1983 then it evolved into Sommers & Magilton.

Ralph was a member of the Guilderland Chamber of Commerce from 1997 to 2003, where he was awarded for his outstanding services to the Chamber. He was also a member of the National Association of Tax Professionals, receiving the Education Category Award, was the Chapter Person of the Year in 2006 and received the NY NATP Founders Award in 2013.

Ralph was an avid fisherman, was a member of the Albany Area BASS Masters Club. He was a member of the New York Fishing Federation. He was also a member of the Schenectady Loyal Order of the Moose. He loved golfing and being involved in his families sports activities.

He is survived by his wife, Linda, he is the beloved father of Bryan and Jennifer "Baby Girl". He is the adored grandfather of Joshua (Jordan), Kayla and Summer Lynn. He is also survived by his great grandson, Luca Bryan. He is the brother of, Steven and Karen, and brother-in-law to Nancy (Tommy) DiBartolemeo, Nora (Dave) Stafford, Mary (Mike) Carter and many nieces and nephews.

IN MEMORIAM: RALPH SUMMERS, FOUNDING MEMBER NY NATP

"There are many great memories of Ralph but what stands out to me was how he always looked for the good in people. Every class I attended (before joining the board) he would suggest to me that I consider joining the team (others did as well but Ralph just had that way about him). He will be sorely missed." **Matt Hall**

"I met Ralph at NATP National Conference in Minneapolis in 2005. He was serving as the chairman of the Chapter's Nominations Committee and I had applied for a seat on the Board.

One evening, I sat down with Ralph, (Chapter President) Wendy Loomis, Karl Herba and a few of the other Directors. I'd be less than honest if I said that it wasn't a little daunting but I made it through the interview and was installed as a Director a few months later. That was the start of my active involvement with the Chapter which is one of the most rewarding experiences in my career, one which continues to this day

Ralph and I both served as Chapter Instructors and I have some great memories.

2006 was my 1st year teaching for the Chapter and I wrote the text on trust taxation. I taught the material at the Downstate sites and Ralph taught it Upstate. There were a number of acronyms in the material and Ralph presented them phonetically to the attendees. Most were pretty innocuous but there was one that came out sounding somewhat risqué and we never let Ralph live that down.

In 2008, Ralph and I were paired on the Upstate run. We started off in Niagara Falls (which was a story onto itself) and progressed to Rochester, Albany and Fishkill. That trip was memorable because it was snowing when we drove from Rochester to Albany, the earliest snowfall I had ever seen.

Ralph and I had several shared interests including a love of dogs.

Rest in peace, my friend. You will be missed." **Michael Novick**

And in the beginning, there was Ralph, good ole Ralphie Boy! He and I had history. He had such potential to be extraordinary. But he just wanted to be Ralph—and that was good enough. Ralph never said he was too busy for a member's call. He never said no to a person in need.

We had a personal relationship as well as a professional one. Whenever I visited Albany, I saw Ralph. Once, Ralph took me to a Chamber event and never told me he was getting an award. That is how he was, quietly serving avoiding the spotlight.

He was the first winner of the Chapter's Founders Award. He was embarrassed and blushed as then President Nick Kounios told of how Ralph reached out to him and encouraged Nick to get involved. Ralph did that all the time. He was always on the hunt for future Chapter leaders, always encouraging his fellow Board members to stretch and grow while never losing sight of our obligation to serve the member.

Ralph spoke up when others sat still. He questioned change for change's sake. He embraced change for the greater good and for the betterment of our Association. He was a kind and gentle mentor to so many people. I always gave him a hard time for being what I thought he could be but he never held it against me. He would explain that his way was different and together we made a good team. He was the good cop to my really bad cop. He was the gentle stroker of talent to my hard butt driving force.

Ralph was my friend, my real friend, a capital F friend. He knew my secrets and I never worried of him spilling the beans on me. He was always the big brother so many of us Chapter leaders needed. He leaves a void no one can fill and broken hearts that will take time to heal, if at all. For me, I know he is whole now. His faith was extraordinary.

For us, Ralph will be forever missed but we are all better because we knew him. The Chapter is better because he served as its President, Vice President, Secretary, Treasurer, Government Relations Chair, Nominations Chair, Education Committee Do Anything and the unofficial den leader.

Ralph left his mark on us. To honor his memory, leave your mark somewhere making this world a better place. **Kathryn M. Keane**

Tax Season Issues?

!

Did you have a taxpayer who asked a tricky tax question that you just couldn't answer?

Did you encounter a tax issue not common in your practice and need some guidance?

Send them to the NYS Chapter!

For the past four years, we have gathered your questions and sticky situations into our Tax Season Issues Module for our Fall Series and it has been a HUGE hit!

For this coming year we would love to keep Tax Season Issues fresh and exciting for our seminars, but we can't do it without your help!

Send your "Tax Season Issues" to Rick Rottkamp at rh1040@aol.com

You may just find the answer in our 2019 Fall Seminar!

NY Chapter Founders Award

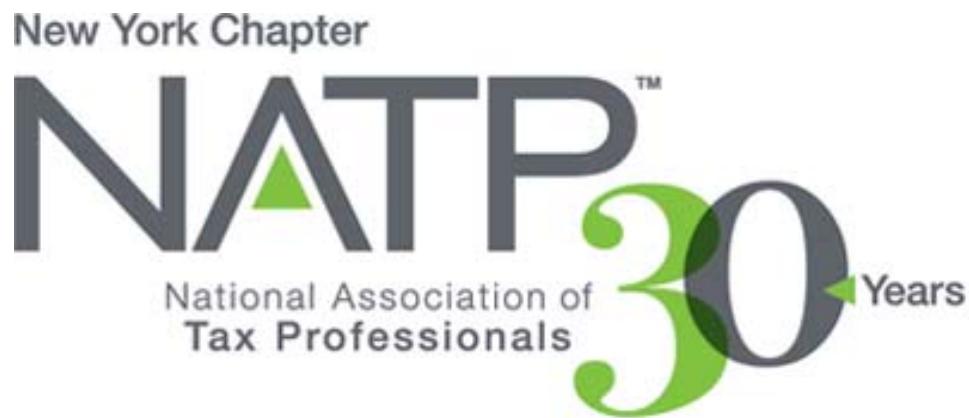
Ralph Sommers
2013

Wendy C. Loomis
2014

Karl Herba
2015

Dwayne "Rocky" Rhodes
2016

Kathryn M. Keane
2017



Newsletter Committee:

Kathryn M. Keane, EA
Christina Parisi &
Tricia Santana

Purchasing a Quickfinder?

Will you be buying a Quickfinder for the coming season? The NY Chapter receives a donation for each book ordered when you use the Association Code below, mention NATP or use the Special Order Form provided at:

<http://newyorknatp.com/quickfinder-purchase/>

Quickfinder Association Code Q680

You also receive a discount when you mention our codes!

The NY Chapter THANKS YOU FOR YOUR SUPPORT!!