



Claim for Real Property Tax Credit For Homeowners and Renters

IT-214

For office use only

Print or type	Last name		First name and middle initial (if joint claim, enter both names)		Your social security number		
	Mailing address (number and street or rural route)			Apartment number		Spouse's social security number	
	City, village or post office		State		ZIP code		New York State county of residence
Address of New York residence that qualifies you for this credit, if different from above					Qualifying social security number if different from above (see instructions)		
City, village or post office		State		ZIP code			
		NY					

1	Did you live in a nursing home or was your residence completely exempted from real property taxes in 1991? (If you checked Yes, you must attach an explanation to your real property tax credit claim. See Line 1 instructions.)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No																				
2	Including yourself, how many members of your household are filing Form IT-214? Enter number	<input type="text"/>																							
3	Were any of the household members included on line 2 (or your spouse, if this is a joint claim) 65 or older on December 31, 1991? (If you checked Yes, enter qualifying social security number in the box above line 1.)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No																				
4	Were you a New York State resident for all of 1991?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No																				
5	Did you occupy the same residence for at least six months during 1991?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No																				
6	If you owned real property, was the current market value of your real property more than \$85,000?	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No																				
7	Can you be claimed as a dependent on another taxpayer's 1991 federal return? (If you checked a shaded box on line 4, 5, 6 or 7 stop; you do not qualify for this credit.)	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No																				
8	Did you own or pay rent for your residence during 1991?	<input type="checkbox"/>	Own	<input type="checkbox"/>	Rent																				
Complete Schedule A or B and Schedule C on the back before continuing																									
9	Did you enter an amount for exemption on line 20 of this claim?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No																				
10	Enter real property taxes paid or 25% of adjusted rent paid (from line 21 or 25)	<input type="text"/>																							
11	Enter household gross income from line 34. (If more than \$18,000, stop; you do not qualify for this credit)	<input type="text"/>																							
12	Enter from the table below the rate that applies to your household gross income	<input type="text"/>																							
<table border="1"> <thead> <tr> <th>If the amount on line 11 is:</th> <th>Your rate is:</th> <th>If the amount on line 11 is:</th> <th>Your rate is:</th> </tr> </thead> <tbody> <tr> <td>\$0 to \$3,000</td> <td>.035</td> <td>\$9,001 to \$11,000</td> <td>.055</td> </tr> <tr> <td>\$3,001 to \$5,000</td> <td>.040</td> <td>\$11,001 to \$14,000</td> <td>.060</td> </tr> <tr> <td>\$5,001 to \$7,000</td> <td>.045</td> <td>\$14,001 to \$18,000</td> <td>.065</td> </tr> <tr> <td>\$7,001 to \$9,000</td> <td>.050</td> <td></td> <td></td> </tr> </tbody> </table>		If the amount on line 11 is:	Your rate is:	If the amount on line 11 is:	Your rate is:	\$0 to \$3,000	.035	\$9,001 to \$11,000	.055	\$3,001 to \$5,000	.040	\$11,001 to \$14,000	.060	\$5,001 to \$7,000	.045	\$14,001 to \$18,000	.065	\$7,001 to \$9,000	.050			Be sure to sign and date this form.			
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13	Multiply line 11 by line 12	<input type="text"/>																							
14	Subtract line 13 from line 10. (If line 13 is more than line 10, stop; no credit is allowed)	<input type="text"/>																							
15	If you entered an amount on line 20, enter 25% of line 14 or, if no entry was made on line 20, enter 50% of line 14	<input type="text"/>																							
16	Credit limitation (see line 16 instructions; enter amount from table)	<input type="text"/>																							
17	Enter the amount from line 15 or 16; whichever is less. This is the credit for your household. (If more than one member of your household is filing Form IT-214, see line 17 instructions.)	<input type="text"/>																							

- If you are filing a New York State income tax return, transfer the amount on line 17 of this form to Form IT-200, line 32, or to Form IT-201, line 70, whichever you are filing. Attach Form IT-214 to your return.
- If you are not filing a return, mail this form to: NYS Income Tax, W. A. Harriman Campus — Refund '91, Albany, NY 12227-0125.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Sign Here	Your signature	Date
	Firm's name (or yours, if self-employed)	Preparer's social security number			Spouse's signature (if joint claim)	Date
	Firm's address	Employer identification number				

