

Claim for Real Property Tax Credit For Homeowners and Renters



Read your instructions carefully. This is a scannable form. Please file original with the Tax Department. Last name, First name and middle initial, Mailing address, Apartment number, City, village or post office, State, ZIP code, NY 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.

- 1 Did you live in a nursing home, public housing or other residence completely exempted from real property taxes in 1995?
2 Including yourself, how many members of your household are filing Form IT-214?
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, 1995?
4 Were you a New York State resident for all of 1995?
5 Did you occupy the same residence for at least six months during 1995?
6 If you owned real property, was the current market value of your real property more than \$85,000?
7 Can you be claimed as a dependent on another taxpayer's 1995 federal return?
8 Did you own or pay rent for your residence during 1995?

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?
10 Enter real property taxes paid or 25% of adjusted rent paid (from line 21 or 25)
11 Enter household gross income from line 34 (If more than \$18,000, stop; you do not qualify) If "0" or less, leave lines 12 and 13 blank
12 Enter from the table below the rate that applies to your household gross income

Table with 4 columns: If the amount on line 11 is, Your rate is, If the amount on line 11 is, Your rate is. Rows include income brackets like \$0.01 to \$3,000 with rates .035, .040, .045, .050 and \$9,001 to \$11,000 with rates .055, .060, .065.

- 13 Multiply line 11 by line 12
14 Subtract line 13 from line 10. (If line 13 is more than line 10, stop; no credit is allowed.)
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
16 Credit limitation (see instructions; enter amount from table)
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 instructions.)

Be sure to sign and date this form.

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 34, or to Form IT-201, line 57, whichever you are filing. Attach Form IT-214 to your return. If you are not filing a return, mail this form to: STATE PROCESSING CENTER, ONE WATERVLIET AVE EXT, ALBANY NY 12261-0001.

Signature and date section with fields for Preparer's signature, Date, Mark "X" if self-employed, Firm's name, Preparer's social security number, Firm's address, Employer identification number, Your signature, Spouse's signature (if joint return), Date.

Schedule A - To be completed by homeowners. Enter the amounts you and all qualified members of your household paid during 1995.

		Dollars		Cents
18 Real property taxes (including school district taxes)	18			
19 Special assessments	19			
20 The amount of taxes not paid due to the exemption for persons 65 or older under section 467 of the Real Property Tax Law (veterans' tax exemption does not qualify). This entry is optional (see instructions)	20			
21 Real property taxes paid (add lines 18 through 20). Enter here and on line 10	21			

Schedule B - To be completed by renters. Enter the amount of rent constituting real property taxes paid during 1995.

If your residence was 100% exempt from real property taxes, **stop**; you do not qualify for this credit.

22 Enter the total rent you and all members of your household paid during 1995	22			
23 If line 22 includes charges for:	Enter:			
heat, gas, electricity, furnishings and board		50% of line 22		
heat, gas, electricity and furnishings		25% of line 22		
heat, gas and electricity		20% of line 22		
heat or heat and gas		15% of line 22		
none of the above		0		
24 Adjusted rent (Subtract line 23 from line 22. If monthly average is over \$450, stop ; you do not qualify.)	24			
25 Enter 25% of line 24 here and on line 10. (If over \$1,350, stop ; you do not qualify for this credit.)	25			

Schedule C - To be completed by homeowners and renters. Enter the household gross income of all household members.

26 List below the name, social security number and the year of birth of everyone, including yourself, who lived in your household in 1995. Enter the total number of household members in the boxes

Name	Social security number	Year of birth
	+ +	19
	+ +	19
	+ +	19
	+ +	19
	+ +	19
	+ +	19

Enter the total of all amounts, even if not taxable, that the above household members received during 1995.

27 Federal adjusted gross income (from Form 1040A, line 16, Form 1040EZ, line 4, or Form 1040, line 31) If you do not have to file a federal return, enter the amount that would be included in federal adjusted gross income if a federal return had been required	27			
28 New York State additions to federal adjusted gross income	28			
29 Social security payments not included on line 27	29			
30 Supplemental security income payments (SSI)	30			
31 Pensions and annuities not included on lines 27 through 30	31			
32 Cash public assistance and relief	32			
33 Other income	33			
34 Household gross income (add lines 27 through 33). Enter this amount here, and on line 11, rounded to the nearest whole dollar	34			