



Important Notice

Incorrect Federal Line Reference on 1997 Form IT-214

There is an error on the back page of the 1997 Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*.

Line 27 reads:

27 Federal adjusted gross income (from Form 1040A, line 16, Form 1040EZ, line 4, or Form 1040, line 31) **27**

Line 27 **should** read:

27 Federal adjusted gross income (from Form 1040A, line 16, Form 1040EZ, line 4, or Form 1040, **line 32**)..... **27**

We apologize for the error and for any inconvenience it may have caused.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday. **For tax information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us>
Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany, NY 12227.

Claim for Real Property Tax Credit for Homeowners and Renters



IT-214



Form header with instructions: Read your instructions carefully. This is a scannable form. Please file this original with the Tax Department. Includes fields for last name, first name, social security numbers, mailing address, apartment number, city, state, ZIP code, and NY State county of residence.

- 1 Did you live in a nursing home, public housing or other residence completely exempted from real property taxes in 1997?
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, 1997?
4 Were you a New York State resident for all of 1997?
5 Did you occupy the same residence for at least six months during 1997?
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 1997 federal return?
8 Did you own or pay rent for your residence during 1997?

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 Homeowners: enter amount from line 21. Renters: enter amount from line 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.

Be sure to sign and date this form.

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 from \$0.01 to \$9,000 and corresponding rates from .035 to .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.

- Transfer the amount on line 17 of this form to Form IT-200, line 36, or to Form IT-201, line 60. Attach Form IT-214 to your return.
If you are not filing a New York State income tax return, mail this form to: STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001.
For direct deposit information, see lines 35a through 35c on the back.

Signatures section: Paid Preparer's Use Only (Preparer's signature, Date, Firm's name, Preparer's social security number, Employer identification number) and Sign Here (Your signature, Spouse's signature, Date, Daytime phone number).

Schedule A - To be completed by homeowners. Enter the amounts you and all qualified members of your household paid during 1997.

18 Real property taxes (including school district taxes)
19 Special assessments
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)
21 Real property taxes paid (add lines 18 through 20). Enter here and on line 10

Schedule B - To be completed by renters. Enter the amount of rent constituting real property taxes paid during 1997.

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 1997
23 If line 22 includes charges for: heat, gas, electricity, furnishings and board; heat, gas, electricity and furnishings; heat, gas and electricity; heat or heat and gas; none of the above
Enter: 50% of line 22; 25% of line 22; 20% of line 22; 15% of line 22; 0
24 Adjusted rent (Subtract line 23 from line 22. If monthly average is over \$450, stop; you do not qualify.)
25 Enter 25% of line 24 here and on line 10. (If over \$1,350, stop; you do not qualify for this credit.)

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 1997. (Attach additional sheets if necessary.) Enter the total number of household members in the boxes

Table with 3 columns: Name, Social security number, Year of birth. Includes a vertical barcode on the left side.

Enter the total of all amounts, even if not taxable, that the above household members received during 1997.

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
28 New York State additions to federal adjusted gross income
29 Social security payments not included on line 27
30 Supplemental security income payments (SSI)
31 Pensions and annuities not included on lines 27 through 30
32 Cash public assistance and relief
33 Other income
34 Household gross income (add lines 27 through 33). Enter this amount here, and on line 11, rounded to the nearest whole dollar
35 Direct Deposit: If you are not attaching this claim to your income tax return, and want your credit (from line 17) sent directly to your bank account, complete a, b, and c below (see instructions).

a Routing number
b Type: Checking Savings
c Account number