

Claim for Real Property Tax Credit for Homeowners and Renters



IT-214



Main form section with fields for names, addresses, social security numbers, and state (NY).

- 1 Were you a New York State resident for all of 1998?
2 Did you occupy the same residence for at least six months during 1998?
3 If you owned real property, was the current market value of your real property more than \$85,000?
4 Can you be claimed as a dependent on another taxpayer's 1998 federal return?
5 Did you live in a nursing home, public housing or other residence completely exempted from real property taxes in 1998?
6 Including yourself, how many members of your household are filing Form IT-214?
7 Were any of the household members included on line 6 (or your spouse, if this is a joint claim) 65 or older on December 31, 1998?
8 Did you own or pay rent for your residence during 1998?

If you checked a shaded box on line 1, 2, 3, or 4, stop; you do not qualify for this credit.

- 5 Did you live in a nursing home, public housing or other residence completely exempted from real property taxes in 1998?
6 Including yourself, how many members of your household are filing Form IT-214?
7 Were any of the household members included on line 6 (or your spouse, if this is a joint claim) 65 or older on December 31, 1998?
8 Did you own or pay rent for your residence during 1998?

Complete Schedule A or B, and Schedule C, on the back before continuing.

- 9 Did you enter an amount for the 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.

- 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.)

- Transfer the amount on line 17 of this form to Form IT-200, line 36, or to Form IT-201, line 59. 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.

Signature section with fields for Preparer's signature, Date, Mark "X" if self-employed, 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 1998.

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 1998.

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 1998 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

23 , .

24 Adjusted rent (Subtract line 23 from line 22. If monthly average is over \$450, **stop**; you do not qualify for this credit.) 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 1998. (Attach additional sheets if necessary.) Enter the total number of household members in the boxes ... 26

Your name	Social security number	Year of birth
	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Spouse's name (if married)	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Household member's name	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Household member's name	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Household member's name	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>

Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and the above household members received during 1998.

27 Federal adjusted gross income (from Form 1040A, line 18, Form 1040EZ, line 4, or Form 1040, line 33) If you do not have to file a federal return, see Household gross income on the front page of the instructions for this form 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 , .

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 ●