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New York State Department of Taxation and Finance

Instructions for Form NYC-208

Claim for New York City Enhanced Real Property Tax Credit for Homeowners and Renters

NYC-208-I

General information

What is the New York City enhanced real property tax credit?

The New York City enhanced real property tax credit may be available to New York City residents who have household gross income of less than $200,000, and pay either real property taxes or rent for their residences. The credit can be as much as $500. If the amount of the credit is more than your tax for the year, the excess is treated as an overpayment of tax to be credited or refunded without interest.

Do I qualify for this credit?

To qualify for this credit, you must meet **all** of these conditions for tax year 2014:

- Your household gross income was less than $200,000.
- You occupied the same New York City residence for six months or more.
- You were a New York City resident for all of 2014.
- You could not be claimed as a dependent on another taxpayer's federal income tax return.
- Your residence was not completely exempted from real property taxes.
- Additionally, you must meet all the conditions listed under **either** *Homeowners* or *Renters* below:

Homeowners

- You or your spouse paid real property taxes.
- Any rent you received for nonresidential use of your residence was 20% or less of the total rent you received.

Renters

- You or a member of your household paid rent for your residence.

How do I claim the credit?

Complete Form NYC-208, *Claim for New York City Enhanced Real Property Tax Credit for Homeowners and Renters*, and submit it with your New York State personal income tax return, Form IT-201. If you don't have to file a New York return, but you qualify for this credit, just complete and file Form NYC-208 to claim a refund of the credit.

Only one credit is allowed per household. If more than one household member qualifies for the credit, you may divide the credit. Each member of your household who qualifies for the credit has to file a separate Form NYC-208 (see the line 29 instructions for division of the credit). However, if you and your spouse are filing a joint return, you must file a joint claim on Form NYC-208. The term *spouse* should be read as gender-neutral and includes a person in a marriage with a same-sex spouse.

You **cannot** file a claim for the New York City enhanced real property tax credit for a taxpayer who died before filing a 2014 New York State personal income tax return or Form NYC-208.

Amending Form NYC-208 – If you need to amend a claim, write ***Amended*** at the top of a blank Form NYC-208 for that year and complete the form with the corrected information.

Where and when do I file Form NYC-208?

If you are filing a New York State income tax return, the due date and mailing address are the same for Form NYC-208. Simply submit Form NYC-208 with your return.

If you are filing Form NYC-208 by itself, send it to: **NYS Tax Processing, PO Box 22017, Albany NY 12201-2017**. File your 2014 claim after January 1, 2015, but not later than April 16, 2018.

How to fill in Form NYC-208

Please follow these guidelines:

- Use black ink only (no red or other color ink or pencils) to print or type all entries.
- Do not write in dollar signs or commas when making entries.
- When entering amounts on this claim, enter whole dollar amounts only (zeros have been preprinted). Use the following rounding rules when entering your amounts; drop amounts below 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, $1.39 becomes $1 and $2.50 becomes $3.
- Mark an ***X*** to fill in boxes as appropriate. Do not use a check mark. Keep your entries inside the boxes. If there are short vertical lines, enter only one digit between them.

Specific instructions

Step 1 – Enter identifying information

Enter the following in the spaces provided:

- **Name:** First name, middle initial, and last name for you, and, if you are filing a joint claim, your spouse.
- **Date(s) of birth and social security number(s):** Enter your date of birth and social security number (SSN) in the spaces beside your name. Enter all four digits for the year. If you are married filing a joint claim, also enter your spouse's date of birth and social security number.
- **Mailing address:** PO box or street address, city, state, and ZIP code where you wish to receive your mail (refund and correspondence).

  Foreign addresses: Enter the information in the following order: city, abbreviation for the province or state, postal code (follow the country's practice), and country. **Do not abbreviate the country name.**

  If you move, notify the U.S. Postal Service of the new address.
- **County of residence while living in New York City:** Enter the county of residence in New York City that qualifies you for the credit: Kings County (Brooklyn), Bronx, New York County (Manhattan), Richmond County (Staten Island) or Queens.
- **Street address:** Next, enter the street address of the New York City residence that qualifies you for this credit if it is different from your current mailing address or if your mailing address is a PO box. If not, enter the word ***same*** on the street address line.

Step 2 – Determine eligibility

Answer the questions on lines 1 through 3.

Line 4 – The management of your housing facility can tell you if the facility is completely exempt from paying real property taxes. If you mark the *Yes* box on line 4, you cannot claim this credit.

Line 5 – Generally, residents of nursing homes do not qualify for this credit because the nursing home is considered one household, and the residents' combined income usually exceeds the limit set for this credit. If you are a resident of a nursing home, you must submit a statement explaining how your household income is below the limit of $200,000.

Line 6 – Enter the name and social security number of all household members who lived in the household in 2014. If you need more space, list additional names and the requested information in the same format on a separate sheet (be sure to include your name and social security number) and submit it with Form NYC-208.

Household members include all who share your residence and its furnishings, facilities, and accommodations, whether they are related to you or not.

However, tenants, subtenants, roomers, or boarders are not members of your household unless they are related to you in one of the following ways:

- a son, daughter, or a descendent of either;
- a stepson or stepdaughter;
- a brother, sister, stepbrother, or stepsister;
- a father, mother, or an ancestor of either;
- a stepfather or stepmother;

- a niece or nephew;
- an aunt or uncle; **or**
- a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law.

No one can be a member of more than one household at one time.

Step 3 – Determine household gross income

Note: If someone was a member of your household for only part of the tax year, include on lines 7 through 13 the income he or she received while a member of your household.

Line 7 – Federal adjusted gross income (FAGI) includes but is not limited to: wages, salaries, tips; taxable interest income; ordinary dividends; capital gain distributions; taxable amount of pensions and annuities; and taxable amount of social security benefits.

Enter the total FAGI for all members of your household from your federal return(s). If you or any member of your household does not have to file a federal or New York State return, use the instructions for the federal forms to calculate your FAGI.

Line 8 – The most common New York State additions to FAGI are interest on federal and other states' bonds; public employees 414(h) retirement contributions; and NYC flexible benefit program contributions. See lines 20 through 23 of Form IT-201. For a full list of the additions, see the instructions for Form IT-201, and Form IT-225, *New York State Modifications*.

Line 9 – Enter on line 9 social security payments not included on line 7, including all payments received under the Social Security Act and veterans disability pensions, reduced by any Medicare premiums deducted from your benefit, reported on federal Form SSA-1099, *Social Security Benefit Statement*.

Line 12 – Enter cash public assistance and relief (for example, cash grants to clients, emergency aid to adults, value of food vouchers received by clients, etc.). Do not include amounts received from the Home Energy Assistance Program (HEAP) or medical assistance for the needy.

Line 13 – Other income may include:

- nontaxable interest received from New York State, its agencies, instrumentalities, public corporations, or political subdivisions;
- workers' compensation;
- support money, including foster care support payments;
- income earned abroad exempted by section 911 of the Internal Revenue Code (IRC);
- nontaxable strike benefits; **and**
- the gross amount of loss-of-time insurance (for example, an accident or health insurance policy and disability benefits received under a no-fault automobile policy, etc.).

Do not include food stamps, Medicare, Medicaid, scholarships, grants, surplus food, or other relief in kind. Do not include payments made to veterans under the Federal Veterans' Dioxin and Radiation Exposure Compensation Standards Act because of exposure to herbicides containing dioxin (agent orange), or pursuant to certain agent orange product liability litigation. Also do not include payments made to individuals because of their status as victims of Nazi persecution as defined in federal Public Law 103-286.

Line 14 – In computing household gross income, the net amount of any loss reported on federal Schedule C, D, E, or F cannot exceed $3,000 per schedule. In addition, the net amount of any other separate category of loss cannot exceed $3,000. The total amount of all losses may not exceed $15,000.

Line 15 – From Table 1 below, enter the rate that applies to your household gross income (line 14).

Table 1

If the amount on line 14 is –		your rate is
at least	**but less than**	
*	$100,000	.04
$100,000	$150,000	.05
$150,000	$200,000	.06

* This can be zero or a negative amount

Step 4 – Compute real property tax

A *residence* is a dwelling that you own or rent, and up to **one acre** of land around it. It must be located in New York City. If your residence is on more than one acre of land, only the amount of real property taxes or rent paid that applies to the residence and **only one acre** around it may be used to figure the credit. (If you do not know how much rent or real property tax you paid for the one acre surrounding your residence, contact your local assessor.) Each residence within a multiple dwelling unit may qualify. A condominium, a cooperative, or a rental unit within a single dwelling is also a residence.

A trailer or mobile home that is used only for residential purposes is also a residence if the trailer or mobile home is assessed for real property tax purposes.

Lines 17 through 19 are for renters only; homeowners skip to line 20.

Line 17 Renters: Enter the **total** rent that you and all members of your household paid during 2014; do not include any subsidized part of your rental charge. If any part of your residence was rented by someone who was not a member of your household, do not include the rent paid by this individual on line 17.

Line 18 – *Adjusted rent* is the rent paid after subtracting any charges for heat, gas, electricity, furnishings, and board.

If you moved from one rented residence to another rented residence, calculate the adjusted rent for each residence. Add the total adjusted rent for all rented residences and enter on line 18.

Line 19 – Only 15.75% of your adjusted rent is considered real property taxes paid. Multiply the amount on line 18 by 15.75% (.1575).

Lines 20 through 22 are for homeowners only; renters skip to Step 5.

Line 20 Homeowners: Enter any real property taxes paid for your residence by you or your spouse during 2014 to a county, city, town, village, or school district. Do not include any penalty and interest charges.

Real property taxes paid are all current, prior, and prepaid real property taxes, special ad valorem levies and assessments levied upon a residence owned or previously owned by a qualified taxpayer (or spouse, if the spouse occupied the residence for at least six months) and paid during the tax year.

Real property taxes paid also include any real estate taxes allowed (or which would be allowable if the taxpayer had filed a return on a cash basis) as a deduction for tenant-stockholders in a cooperative housing corporation under IRC section 216.

Homeowners age 65 or older – If you are a homeowner age 65 or older, you may include real property taxes not paid due to the exemption from tax under the Real Property Tax Law (RPTL) section 467.

If you do not know the amount exempted from tax, contact your local assessor. Do not include the veterans' tax exemption or the STAR exemption.

If any part of your residence was owned by someone who was not a member of your household, include only the real property taxes paid that apply to the part you and other qualified members of your household own.

If your residence was part of a larger unit, include only the amount of real property taxes paid that can be reasonably applied to your residence.

If you owned and occupied more than one residence during the tax year, add together the prorated part of real property taxes paid for the period you occupied each residence.

Line 21 – Enter any special assessments, but do not include any penalty and interest charges.

Step 5 – Compute credit amount

Line 23 – If you **rented** your residence for all of 2014, enter the amount from line 19.

If you **owned** your residence for all of 2014, enter the amount from line 22.

If you **owned** your residence **for part of the tax year and rented** your residence **for part of the tax year**, add the amount from line 22 to the amount from line 19. Enter the total on line 23.

The amount on line 23 must be greater than zero to claim this credit. Do not submit this form if line 23 is zero or less.

Line 26 – From Table 2 below, enter the rate that applies to your household gross income (line 14).

Table 2

If the amount on line 14 is –		your rate is
at least	**but less than**	
*	$100,000	.045
$100,000	$150,000	.03
$150,000	$200,000	.015

* This can be zero or a negative amount

Line 29 – If more than one member of your household is filing Form NYC-208, you can divide the line 29 amount equally among all filers, or you can divide the amount any way you want if you each agree to the amount of your share and submit a copy of the agreement with your Form NYC-208. Enter only your share of the credit on line 29 (and on your return if you have to file one). If you are married and filing a joint Form NYC-208, do not divide the credit.

If you are filing this claim with your New York State income tax return, enter the line 29 amount on Form IT-201, line 70a.

If you are not submitting your claim with an income tax return, you must mark an ***X*** in only one box below line 29 to indicate your refund choice. You have three ways to receive your refund: **direct deposit** into your bank account, **debit card** by mail, or **paper check** by mail.

Direct deposit – The Tax Department will deposit the amount of your refund into your bank account. Direct deposit is secure and is the **fastest** way to get your refund.

Debit cards – Debit cards are secure, easy to use, and flexible. If you filed a joint claim, separate debit cards will be sent in one envelope to you and your spouse. One or both of you can activate your card(s). Once activated, either card can access the entire amount of the refund. In most instances, there is no charge to you for using the card. You can get cash from a bank (you do not need an account, but will need to show ID; no fee for the first withdrawal, which can be for the entire refund amount, $1 fee for each withdrawal after that); deposit it into your bank account (consider direct deposit instead); make purchases; make ATM withdrawals; and pay bills online. There may be a fee for using an ATM that is not in the issuer's network and for certain other activities (more information will be provided with the card, or you can visit *www.bankofamerica.com/nyrefund* for details).

Paper check refunds – We will mail your refund check to the mailing address entered on your claim. Paper checks for joint filers will be issued with both names and must be signed by both spouses. Paper checks take weeks to be processed, printed, and mailed.

If you do not have a bank account, you will likely be charged a fee to cash your check. You may want to consider a debit card refund instead (see *Debit cards* above for more information).

Step 6 – Enter account information for direct deposit (skip *Step 6* if you are filing Form NYC-208 with your NYS income tax return)

If you marked the box that indicates your refund would go to an account outside the U.S., **stop.** Do not complete lines 30a, 30b, or 30c (see *Note* below). **All others,** supply the information requested for lines 30a, 30b, and 30c.

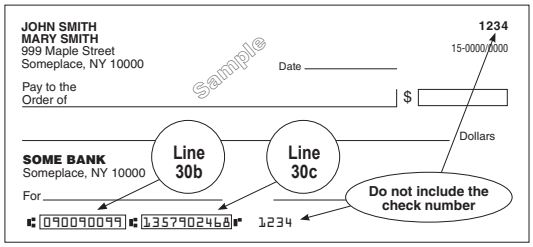
Note: Banking rules prohibit us from honoring requests for direct deposit when the funds for your refund would go to an account outside the U.S. Therefore, if you marked this box, we will send a check to the mailing address on your claim form.

If you chose direct deposit at line 29, enter your account information at line 30 for a fast and secure direct deposit of your refund. If you do not enter complete and correct account information at line 30, the deposit cannot be done, and you will receive a check in the mail.

Line 30a – Mark an ***X*** in the box for the type of account.

Line 30b – Enter your bank's 9-digit routing number. If the first two digits are not 01 through 12, or 21 through 32, the direct deposit will be rejected and a refund check sent instead. On the sample check below, the routing number is 090090099. If your check states that it is payable through a bank different from the one where you have your checking account, **do not** use the routing number on that check. Instead, contact your bank for the correct routing number to enter on line 30b.

Line 30c – Enter the account number where you want your New York City enhanced real property tax credit deposited. If you mark personal or business checking on line 30a, enter the account number shown on your checks. (On the sample check, the account number is 1357902468. **Do not** include the check number.) If you mark personal or business savings on line 30a, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols.



Note: *The routing and account numbers may appear in different places on your check.*

The department will **not** notify you that your refund of the New York City enhanced real property tax credit has been deposited. Any refund to which you may be entitled will be reflected in your bank statement. However, if the amount we deposit is different from the amount of credit you claimed on your Form NYC-208, we will send you a written explanation of the adjustment within two weeks from the date your refund of your New York City enhanced real property tax credit is deposited.

For information relating to collection of debts and disclaiming of spouse's debt, see the instructions for Form IT-201.

Third-party designee

Complete this section only if you are not filing this claim with your New York State personal income tax return.

Do you want to authorize a friend, family member, return preparer, or any other person (third-party designee) to discuss your claim with the New York State Tax Department?

If ***No***, mark an ***X*** in the *No* box.

If ***Yes***, mark an ***X*** in the *Yes* box. Print the designee's name, phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your claim to discuss it with the Tax Department, print the preparer's name and phone number in the spaces for the designee's name and phone number (you do not have to provide a PIN).

If you mark the *Yes* box, you (and your spouse, if filing a joint claim) are authorizing the Tax Department to discuss with the designee any questions related to this claim. You are also authorizing the designee to give and receive confidential taxpayer information relating to:

- this claim, including missing information,
- the status of your claim or refund, and
- any notices arising from this filing that you share with the designee (they will not be sent to the designee).

This authorization will not expire but will only cover matters relating to this claim. If you decide to revoke this designee's authority at any time, call us (see *Need help?*).

You are not authorizing the designee to receive your refund, bind you to anything, or otherwise represent you before the Tax Department. If you want someone to represent you or perform services for you beyond the scope of the third-party designee, you must designate the person using another method such as Form DTF-280, *Tax Information Authorization*, or a power of attorney. For additional information on third-party designees and other types of authorizations, visit our Web site.

Step 7 – Sign and mail

Sign Form NYC-208 and submit it with the return you are filing.

If you are not filing a return, mail Form NYC-208 to:
NYS Tax Processing, PO Box 22017, Albany NY 12201-2017.

Be sure to keep a copy.

If you are not submitting your form by U.S. Mail, be sure to consult Publication 55, *Designated Private Delivery Services,* for the address and other information.

Paid preparer's signature

If you pay someone to prepare your form, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your form. A person who prepares your form and does not charge you should not fill in the paid preparer's area.

Paid preparer's responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our Web site for more information about the tax preparer registration requirements.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?

Visit our Web site at ***www.tax.ny.gov***
- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Automated income tax refund status:	(518) 457-5149
Personal Income Tax Information Center:	(518) 457-5181
To order forms and publications:	(518) 457-5431
Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY):	(518) 485-5082

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, call the information center.

Department of Taxation and Finance

TP-90

(12/16)

Change to Mailing Address for Certain Income Tax Credit Claim Forms

Effective January 1, 2017, the mailing address for the following forms has changed:

IT-214, *Claim for Real Property Tax Credit*
NYC-208, *Claim for New York City Enhanced Real Property Tax Credit*
NYC-210*, Claim for New York City School Tax Credit*

You must use the new address below and not what was printed on the prior year forms. The 2016 forms were revised and already list the new address. The address change only applies to the above credit claim forms submitted **without** Form IT-201, *Resident Income Tax Return,* or Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

If you are mailing any of the above claim forms (without a return), mail them to:

NYS TAX PROCESSING
PO BOX 15192
ALBANY NY 12212-5192

If you are not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Note: Claim forms that were mailed to the old address before January 1, 2017, will be forwarded.

If you are mailing any of the above claim forms **with** your return, follow the mailing instructions for that return.