NEW YORK STATE 2019

Department of Taxation and Finance

Claim for Real Property Tax Credit
For Homeowners and Renters
Tax Law – Article 22, Section 606(e)

IT-214

Step 1 – Enter identifying information

Your first name	MI	Your last name *(for a joint claim, enter spouse's name on line below)*	Your date of birth *(mmddyyyy)*	Your Social Security number

Spouse's first name	MI	Spouse's last name	Spouse's date of birth *(mmddyyyy)*	Spouse's Social Security number

Current mailing address *(number and street or PO box)*	Apartment number	New York State county of residence

City, village, or post office	State	ZIP code	Country *(if not United States)*	
				You must enter date(s) of birth and Social Security number(s) above.

Street address of New York residence that **qualifies** you for this credit, if different from above	Apartment number

City, village, or rural route	State	ZIP code
	NY	

Step 2 – Determine eligibility *(For lines 1 through 6, mark an X in the appropriate box.)*

1 Were you a New York State resident for all of 2019? .... **1** Yes ☐ No ☐

2 Did you occupy the same residence for at least six months during 2019?.................. **2** Yes ☐ No ☐
If you marked an **X** in the **No** box on line 1 or 2, **stop;** you do not qualify for this credit.

3 Did you own real property with a current market value of more than $85,000 during 2019? ...... **3** Yes ☐ No ☐

4 Can you be claimed as a dependent on another taxpayer's 2019 federal return?...................... **4** Yes ☐ No ☐

5 Did you reside in public housing, or other residence completely exempted from real property taxes in 2019? *(see instr.)* **5** Yes ☐ No ☐
If you marked an **X** in the **Yes** box on line 3, 4, or 5, **stop;** you do not qualify for this credit.

6 Did you live in a nursing home during 2019? *(If you mark an X in the* Yes *box, see instructions.)* .... **6** Yes ☐ No ☐

7 Complete below for the qualifying household member 65 or older *(see instructions)*.

A – First name	Last name	B – Social Security number	C – Date of birth *(mmddyyyy)*

8 Complete below for **all** household members not included on line 7 *(submit additional sheets if needed; see instructions)*.

A – First name	Last name	B – Social Security number	C – Date of birth *(mmddyyyy)*

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Step 3 – Determine household gross income

Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and all other household members received during 2019.

9 Federal adjusted gross income If any household members do not have to file a federal return, see instructions	**9**	.00
10 New York State additions to federal adjusted gross income	**10**	.00
11 Social Security payments not included on line 9	**11**	.00
12 Supplemental Security Income (SSI) payments	**12**	.00
13 Pensions and annuities (including railroad retirement benefits) not included on lines 9 through 12	**13**	.00
14 Cash public assistance and relief..	**14**	.00
15 Other income	**15**	.00
16 Household gross income *(add lines 9 through 15; see instructions)*................................	**16**	.00

  If line 16 is more than $18,000, **stop;** you do not qualify for this credit.

17 Enter rate from Table 1 *(see instructions)*..	**17**	
18 Multiply line 16 by line 17	**18**	.00

Step 4 – Compute real property tax

Renters only	**19** Enter the **total** amount of rent you and all members of your household paid during 2019. *(Do not include any subsidized part of your rental charge.)*	**19**	.00

	20 **Adjusted rent – If line 19 includes charges for:** **Enter on line 20**
	  heat, gas, electricity, furnishings, and board............. 50% (.5) of line 19
	  heat, gas, electricity, and furnishings....................... 75% (.75) of line 19
	  heat, gas, and electricity .... 80% (.8) of line 19
	  heat **or** heat and gas .... 85% (.85) of line 19
	  none of the above .... 100% of line 19.........................
		20	.00

	21 Average monthly adjusted rent *(divide line 20 by the number of months you paid rent)*	**21**	.00
	If line 21 is more than $450, **stop;** you do not qualify for this credit.		
	22 Multiply line 20 by 25% (.25); enter here and on line 28	**22**	.00
Homeowners only	**23** Real property taxes paid during 2019 *(see instructions)*...	**23**	.00
	24 Special assessments	**24**	.00
	25 Add lines 23 and 24	**25**	.00
	26 Exemption for homeowners 65 and over *(optional - see instructions)*	**26**	.00
	27 Add lines 25 and 26; enter here and on line 28	**27**	.00

Step 5 – Compute credit amount

28 **Renters:** Enter amount from line 22. **Homeowners:** Enter amount from line 27 *(see instructions)* .... **28** .00

   If line 28 is zero or less, **stop;** no credit is allowed.

29 Enter amount from line 18 .... **29** .00

   If line 29 is equal to or more than line 28, **stop;** you do not qualify for this credit.

30 Subtract line 29 from line 28 .... **30** .00

31 Multiply line 30 by 50% (.5) *(However, if you entered an amount on line 26, multiply line 30 by 25% (.25).)* .... **31** .00

32 Credit limit *(see instructions; enter amount from chart)* .... **32** .00

33 Enter the amount from line 32 or 31, 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.) .... **33** .00

   • If you are **filing this claim with your New York State income tax return:**

     Enter the line 33 amount on Form IT-201, line 67.

   • If you are **not filing this claim with a New York State income tax return** *(see instructions)***:**

     Mark one refund choice: ☐ direct deposit *(fill in line 34)* **- or -** ☐ paper check

Step 6 – Enter account information for direct deposit *(see instructions)*

If the funds for your refund would go to an account outside the U.S., mark an *X* in this box *(see instructions)* .... ☐

34 **Direct deposit** *(see instructions)***:** Complete the following to have your refund deposited directly to your bank account.

34a Account type: ☐ Personal checking **- or -** ☐ Personal savings **- or -** ☐ Business checking **- or -** ☐ Business savings

34b Routing number [   ]   **34c** Account number [   ]

Third-party designee? *(see instr.)*	Print designee's name	Designee's phone number ( )	Personal identification number (PIN)
Yes ☐ No ☐	Email:		

▼ Paid preparer must complete ▼ *(see instructions)*	Preparer's NYTPRIN	NYTPRIN excl. code	**▼ Taxpayer(s) must sign here ▼**	
Preparer's signature	Preparer's printed name		Your signature	
Firm's name *(or yours, if self-employed)*	Preparer's PTIN or SSN		Your occupation	
Address	Employer identification number		Spouse's signature and occupation *(if joint claim)*	
		Date	Date	Daytime phone number ( )
Email:			Email:	

• If you **are filing** a NYS income tax return, submit this form with your return.

• If you **are not filing** a NYS income tax return, mail this form to:

   NYS TAX PROCESSING, PO BOX 15192, ALBANY NY 12212-5192.