



April 1996

Real Property Circuit Breaker Tax Credit

1993 Credit Use by County

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Introduction

This statistical report provides information on the 479,052 households receiving real property tax circuit breaker credits as provided by Article 22, Section 606(e), of the New York State Tax Law. Qualified individuals may claim a credit in the amount of 50 percent of excess real property taxes, determined by the level of household gross income, and subject to certain specified conditions and limits. Eligibility for the credit depends on the size of household gross income (\$18,000 or less), property use, the value of the property or the adjusted rent of a tenant. The credit claimant must be a resident of the State for the entire taxable year. The maximum credit is \$375 for taxpayers age 65 and over and \$75 for taxpayers under age 65. The amount of the credit decreases as household gross income increases. Only one credit is allowed per household.¹

This report provides detailed information on circuit breaker credit use in each New York State county. Number of claims, total credits and average credit are displayed by filer age, type of residence and household income for the 1993 income tax year. In addition, the data tables include information on the number of claims filed without a personal income tax return. In effect, these stand-alone claims represent households with no New York State personal income tax liability receiving a cash payment attributable to the credit. The Appendix contains a copy of the 1993 form used to claim the credit, IT-214 Claim for Real Property Tax Credit for Homeowners and Renters.

¹Information on claiming the credit, definitions for tax-related terms and answers to frequently asked questions appear in Publication 22, General Information on New York State's Real Property Tax Credit for Homeowners and Renters, prepared annually by the Department of Taxation and Finance.

The information in this report supersedes data originally reported in February 1995. It includes new information from 98,000 late-filed IT-214 tax returns received from the New York City Human Resources Administration clientele. In addition, the county tables now reflect the Tax Department's improved ability to assign county addresses. In the earlier report, these claims appeared in the unclassified category.

Summary Statistics

In 1993, 479,052 households claimed the credit. The amount of credit exceeded \$48 million, with a household receiving an average credit of \$100.19. Table 1 provides a general statistical overview of the 1993 Real Property Tax Credit. Some major statistical highlights include:

Table 1: State Summary

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	479,052	\$48,001	\$100.19
Age:			
Under 65	321,208	18,848	58.67
65 and over	157,844	29,153	184.69
Type of Residence:			
Homeowner	99,066	12,854	129.74
Renter	379,986	35,147	92.49
Filing Category:			
IT-214 Alone	295,487	34,379	116.34
IT-214 with Return	183,565	13,621	74.20
Household Gross Income:			
\$0 - 3,000	23,360	2,180	93.31
3,001 - 5,000	72,762	6,288	86.42
5,001 - 7,000	138,401	16,294	117.72
7,001 - 9,000	68,065	7,394	108.62
9,001 - 11,000	58,791	6,444	109.60
11,001 - 14,000	62,576	5,662	90.48
14,001 - 18,000	55,097	3,739	67.85

- Although two-thirds of the credit claimants were under age 65, these households received less than 40 percent of the total credit. This result occurs because the maximum value of the credit for under age 65 households is \$75. In contrast, householders aged 65 and over can earn a credit up to a maximum of \$375.

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- The typical credit user rented their residence. Renters claimed over 70 percent of the total credit for an average of \$92.49 per household.
 - Homeowners, though fewer in number received a larger average credit of nearly \$130.
 - In 1993, 38,064 fewer households claimed the credit compared to 1992. Although the total amount of the credit fell by \$2.5 million, the average credit rose from \$97.81 to \$100.19.

Table 2 displays a summary of credits received by residents of each county in New York. The remaining tables in this report provide detailed real property circuit breaker tax credit data for each of the State's 62 counties.

Table 2: 1993 Real
Property Circuit Breaker Tax
Credit Use By County

County	Number of Credits	Amount of Credits (\$000)	Average Credit	County	Number of Credits	Amount of Credits (\$000)	Average Credit
Albany	4,162	361	\$86.72	Onondaga	10,183	1,030	101.17
Allegany	1,255	122	97.25	Ontario	1,599	154	96.22
Broome	5,637	568	100.84	Orange	3,418	399	116.58
Bronx	75,089	6,577	87.58	Orleans	1,202	119	\$98.78
Cattaraugus	2,176	203	93.30	Oswego	1,702	151	88.58
Cayuga	2,160	223	103.44	Otsego	1,372	139	101.45
Chautauqua	4,730	468	99.03	Putnam	253	36	141.47
Chemung	3,004	292	97.03	Queens	35,385	3,876	109.53
Chenango	1,180	111	93.75	Rensselaer	2,462	239	97.14
Clinton	1,128	100	88.58	Richmond	5,400	494	91.48
Columbia	772	76	98.08	Rockland	1,186	108	90.70
Cortland	1,102	113	102.37	St. Lawrence	1,580	131	82.95
Delaware	1,039	112	107.46	Saratoga	1,916	177	92.52
Dutchess	1,643	191	116.16	Schenectady	3,570	393	109.95
Erie	44,943	4,390	97.67	Schoharie	651	68	104.27
Essex	566	56	98.97	Schuyler	432	49	113.70
Franklin	803	90	111.93	Seneca	683	69	100.69
Fulton	1,698	182	107.09	Steuben	2,359	223	94.42
Genesee	1,478	155	104.61	Suffolk	8,655	1,192	137.74
Greene	867	93	106.75	Sullivan	1,794	174	97.19
Hamilton	77	7	90.09	Tioga	822	76	92.30
Herkimer	1,476	153	103.73	Tompkins	1,066	88	82.92
Jefferson	1,520	143	94.10	Ulster	2,523	258	102.32
Kings	111,458	11,625	104.30	Warren	994	95	95.79
Lewis	341	37	109.40	Washington	1,002	105	104.31
Livingston	910	96	105.18	Wayne	1,573	163	103.79
Madison	1,220	121	99.29	Westchester	4,524	519	114.68
Monroe	18,496	1,712	92.56	Wyoming	815	84	102.55
Montgomery	1,734	198	114.22	Yates	492	51	103.80
Nassau	6,751	858	127.05				
New York	64,787	6,416	99.02	Unclassified*	476	55	114.74
Niagara	8,205	790	96.31	Grand Total	479,052	48,001	100.19
Oneida	6,556	649	99.02				

*Returns that could not be classified by county.

Albany

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	4,162	\$361	\$86.72
Age:			
Under 65	2,812	148	52.68
65 and over	1,350	213	157.62
Type of Residence:			
Homeowner	1,502	189	126.12
Renter	2,660	171	64.47
Filing Category:			
IT-214 Alone	817	124	152.35
IT-214 with Return	3,345	236	70.69
Household Gross Income:			
\$0 - 3,000	153	15	97.49
3,001 - 5,000	249	21	84.98
5,001 - 7,000	465	48	103.14
7,001 - 9,000	530	55	103.87
9,001 - 11,000	726	73	100.32
11,001 - 14,000	1,025	85	82.78
14,001 - 18,000	1,014	64	63.25

Allegany

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,255	\$122	\$97.25
Age:			
Under 65	766	42	54.94
65 and over	489	80	163.52
Type of Residence:			
Homeowner	782	93	118.44
Renter	473	29	62.20
Filing Category:			
IT-214 Alone	522	69	131.54
IT-214 with Return	733	53	72.83
Household Gross Income:			
\$0 - 3,000	65	6	93.96
3,001 - 5,000	79	8	98.70
5,001 - 7,000	188	20	105.99
7,001 - 9,000	238	26	107.96
9,001 - 11,000	216	22	103.64
11,001 - 14,000	260	25	95.42
14,001 - 18,000	209	15	73.31

Bronx

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	75,089	\$6,577	\$87.58
Age:			
Under 65	59,652	3,631	60.87
65 and over	15,437	2,946	190.82
Type of Residence:			
Homeowner	1,691	201	118.85
Renter	73,398	6,376	86.86
Filing Category:			
IT-214 Alone	63,959	5,829	91.14
IT-214 with Return	11,130	747	67.15
Household Gross Income:			
\$0 - 3,000	3,362	270	80.27
3,001 - 5,000	16,878	1,295	76.75
5,001 - 7,000	31,043	3,125	100.67
7,001 - 9,000	9,944	895	89.97
9,001 - 11,000	6,240	518	83.03
11,001 - 14,000	4,708	324	68.74
14,001 - 18,000	2,914	150	51.35

Broome

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	5,637	\$568	\$100.84
Age:			
Under 65	3,147	171	54.46
65 and over	2,490	397	159.45
Type of Residence:			
Homeowner	2,794	359	128.56
Renter	2,843	209	73.59
Filing Category:			
IT-214 Alone	2,269	314	138.20
IT-214 with Return	3,368	255	75.66
Household Gross Income:			
\$0 - 3,000	209	17	81.27
3,001 - 5,000	438	36	83.24
5,001 - 7,000	750	84	112.12
7,001 - 9,000	899	115	127.79
9,001 - 11,000	926	108	116.79
11,001 - 14,000	1,267	123	97.14
14,001 - 18,000	1,148	85	73.84

Cattaraugus

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,176	\$203	\$93.30
Age:			
Under 65	1,309	71	54.21
65 and over	867	132	152.31
Type of Residence:			
Homeowner	1,355	149	109.75
Renter	821	54	66.14
Filing Category:			
IT-214 Alone	825	105	127.37
IT-214 with Return	1,351	98	72.49
Household Gross Income:			
\$0 - 3,000	111	10	87.90
3,001 - 5,000	141	11	78.20
5,001 - 7,000	377	38	99.70
7,001 - 9,000	378	39	103.69
9,001 - 11,000	380	39	102.01
11,001 - 14,000	410	41	98.84
14,001 - 18,000	379	26	69.02

Cayuga

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,160	\$223	\$103.44
Age:			
Under 65	1,214	66	54.14
65 and over	946	158	166.71
Type of Residence:			
Homeowner	1,290	165	128.11
Renter	870	58	66.86
Filing Category:			
IT-214 Alone	741	118	159.41
IT-214 with Return	1,419	105	74.22
Household Gross Income:			
\$0 - 3,000	72	6	85.25
3,001 - 5,000	107	9	84.78
5,001 - 7,000	272	30	110.54
7,001 - 9,000	377	48	128.27
9,001 - 11,000	362	44	121.31
11,001 - 14,000	465	47	101.57
14,001 - 18,000	505	39	76.55

Chautauqua

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	4,730	\$468	\$99.03
Age:			
Under 65	2,745	152	55.22
65 and over	1,985	317	159.62
Type of Residence:			
Homeowner	2,538	322	126.83
Renter	2,192	147	66.85
Filing Category:			
IT-214 Alone	1,896	256	135.16
IT-214 with Return	2,834	212	74.86
Household Gross Income:			
\$0 - 3,000	239	22	93.48
3,001 - 5,000	343	29	84.10
5,001 - 7,000	714	73	101.88
7,001 - 9,000	821	93	112.89
9,001 - 11,000	824	91	110.55
11,001 - 14,000	1,001	100	99.93
14,001 - 18,000	788	61	77.01

Chemung

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,004	\$292	\$97.03
Age:			
Under 65	1,727	93	53.95
65 and over	1,277	198	155.31
Type of Residence:			
Homeowner	1,589	195	122.73
Renter	1,415	96	68.18
Filing Category:			
IT-214 Alone	1,225	162	132.11
IT-214 with Return	1,779	130	72.88
Household Gross Income:			
\$0 - 3,000	105	10	95.28
3,001 - 5,000	228	18	78.30
5,001 - 7,000	435	46	106.11
7,001 - 9,000	476	55	114.99
9,001 - 11,000	521	58	110.88
11,001 - 14,000	632	60	95.70
14,001 - 18,000	607	44	73.30

Chenango

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,180	\$111	\$93.75
Age:			
Under 65	714	39	54.41
65 and over	466	72	154.04
Type of Residence:			
Homeowner	809	85	105.45
Renter	371	25	68.25
Filing Category:			
IT-214 Alone	351	50	141.77
IT-214 with Return	829	61	73.42
Household Gross Income:			
\$0 - 3,000	58	5	90.08
3,001 - 5,000	70	6	84.98
5,001 - 7,000	149	16	104.72
7,001 - 9,000	164	19	114.92
9,001 - 11,000	207	21	100.67
11,001 - 14,000	274	25	91.68
14,001 - 18,000	258	19	73.81

Clinton

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,128	\$100	\$88.58
Age:			
Under 65	728	39	54.18
65 and over	400	60	151.19
Type of Residence:			
Homeowner	568	63	111.71
Renter	560	36	65.13
Filing Category:			
IT-214 Alone	384	48	125.01
IT-214 with Return	744	52	69.78
Household Gross Income:			
\$0 - 3,000	40	3	68.55
3,001 - 5,000	74	6	86.47
5,001 - 7,000	196	20	100.35
7,001 - 9,000	194	21	107.32
9,001 - 11,000	198	19	94.86
11,001 - 14,000	229	18	79.89
14,001 - 18,000	197	13	67.07

Columbia

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	772	\$76	\$98.08
Age:			
Under 65	438	23	53.29
65 and over	334	52	156.81
Type of Residence:			
Homeowner	405	51	126.68
Renter	367	24	66.52
Filing Category:			
IT-214 Alone	232	33	142.85
IT-214 with Return	540	43	78.84
Household Gross Income:			
\$0 - 3,000	41	5	130.31
3,001 - 5,000	42	4	93.57
5,001 - 7,000	88	10	109.56
7,001 - 9,000	111	12	107.54
9,001 - 11,000	114	13	113.14
11,001 - 14,000	189	18	95.57
14,001 - 18,000	187	14	74.34

Cortland

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,102	\$113	\$102.37
Age:			
Under 65	612	32	52.71
65 and over	490	81	164.39
Type of Residence:			
Homeowner	622	79	126.88
Renter	480	34	70.60
Filing Category:			
IT-214 Alone	435	62	142.34
IT-214 with Return	667	51	76.29
Household Gross Income:			
\$0 - 3,000	39	4	101.10
3,001 - 5,000	61	7	110.60
5,001 - 7,000	126	14	109.41
7,001 - 9,000	167	23	135.60
9,001 - 11,000	195	23	117.07
11,001 - 14,000	236	23	97.19
14,001 - 18,000	278	20	71.65

Delaware

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,039	\$112	\$107.46
Age:			
Under 65	512	28	54.14
65 and over	527	84	159.27
Type of Residence:			
Homeowner	716	86	120.64
Renter	323	25	78.25
Filing Category:			
IT-214 Alone	352	54	152.53
IT-214 with Return	687	58	84.37
Household Gross Income:			
\$0 - 3,000	44	4	88.02
3,001 - 5,000	51	5	94.82
5,001 - 7,000	132	16	124.60
7,001 - 9,000	152	20	134.16
9,001 - 11,000	169	20	115.59
11,001 - 14,000	262	29	109.83
14,001 - 18,000	229	18	77.70

Dutchess

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,643	\$191	\$116.16
Age:			
Under 65	779	42	53.37
65 and over	864	149	172.77
Type of Residence:			
Homeowner	803	118	147.00
Renter	840	73	86.67
Filing Category:			
IT-214 Alone	578	100	172.74
IT-214 with Return	1,065	91	85.45
Household Gross Income:			
\$0 - 3,000	70	9	123.72
3,001 - 5,000	71	6	79.05
5,001 - 7,000	181	27	151.28
7,001 - 9,000	235	35	146.91
9,001 - 11,000	276	38	137.48
11,001 - 14,000	417	45	108.67
14,001 - 18,000	393	31	79.92

Erie

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	44,943	\$4,390	\$97.67
Age:			
Under 65	29,100	1,695	58.24
65 and over	15,843	2,695	170.09
Type of Residence:			
Homeowner	15,527	2,018	129.96
Renter	29,416	2,372	80.63
Filing Category:			
IT-214 Alone	24,082	2,826	117.33
IT-214 with Return	20,861	1,564	74.98
Household Gross Income:			
\$0 - 3,000	2,665	225	84.52
3,001 - 5,000	6,465	538	83.20
5,001 - 7,000	8,979	948	105.53
7,001 - 9,000	6,409	738	115.11
9,001 - 11,000	6,002	681	113.42
11,001 - 14,000	7,615	742	97.46
14,001 - 18,000	6,808	518	76.13

Essex

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	566	\$56	\$98.97
Age:			
Under 65	330	18	54.16
65 and over	236	38	161.63
Type of Residence:			
Homeowner	385	44	115.16
Renter	181	12	64.51
Filing Category:			
IT-214 Alone	223	32	142.27
IT-214 with Return	343	24	70.82
Household Gross Income:			
\$0 - 3,000	21	2	88.33
3,001 - 5,000	26	3	106.07
5,001 - 7,000	107	13	118.25
7,001 - 9,000	99	12	117.18
9,001 - 11,000	99	11	106.94
11,001 - 14,000	114	10	90.82
14,001 - 18,000	100	6	62.08

Franklin

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	803	\$90	\$111.93
Age:			
Under 65	409	23	55.49
65 and over	394	67	170.51
Type of Residence:			
Homeowner	563	72	128.19
Renter	240	18	73.77
Filing Category:			
IT-214 Alone	387	57	147.82
IT-214 with Return	416	33	78.53
Household Gross Income:			
\$0 - 3,000	34	3	83.70
3,001 - 5,000	55	6	105.20
5,001 - 7,000	142	20	138.14
7,001 - 9,000	145	21	145.80
9,001 - 11,000	134	15	109.48
11,001 - 14,000	164	16	98.79
14,001 - 18,000	129	10	74.54

Fulton

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,698	\$182	\$107.09
Age:			
Under 65	891	49	54.43
65 and over	807	133	165.24
Type of Residence:			
Homeowner	1,085	134	123.89
Renter	613	47	77.37
Filing Category:			
IT-214 Alone	653	102	156.01
IT-214 with Return	1,045	80	76.53
Household Gross Income:			
\$0 - 3,000	60	5	91.21
3,001 - 5,000	83	10	114.66
5,001 - 7,000	245	28	113.95
7,001 - 9,000	272	38	139.34
9,001 - 11,000	300	36	120.35
11,001 - 14,000	379	38	101.32
14,001 - 18,000	359	27	73.90

Genesee

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,478	\$155	\$104.61
Age:			
Under 65	758	40	52.60
65 and over	720	115	159.36
Type of Residence:			
Homeowner	891	114	127.52
Renter	587	41	69.83
Filing Category:			
IT-214 Alone	527	80	152.40
IT-214 with Return	951	74	78.13
Household Gross Income:			
\$0 - 3,000	29	2	81.58
3,001 - 5,000	53	5	92.00
5,001 - 7,000	151	17	113.29
7,001 - 9,000	224	31	139.39
9,001 - 11,000	259	31	117.97
11,001 - 14,000	401	41	102.98
14,001 - 18,000	361	27	75.31

Greene

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	867	\$93	\$106.75
Age:			
Under 65	478	26	53.79
65 and over	389	67	171.84
Type of Residence:			
Homeowner	563	70	124.39
Renter	304	23	74.08
Filing Category:			
IT-214 Alone	257	40	157.11
IT-214 with Return	610	52	85.54
Household Gross Income:			
\$0 - 3,000	38	4	92.86
3,001 - 5,000	49	6	124.71
5,001 - 7,000	109	15	138.64
7,001 - 9,000	143	17	118.30
9,001 - 11,000	131	15	115.54
11,001 - 14,000	205	21	104.71
14,001 - 18,000	192	14	74.40

Hamilton

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	77	\$7	\$90.09
Age:			
Under 65	47	3	54.93
65 and over	30	4	145.16
Type of Residence:			
Homeowner	54	6	102.70
Renter	23	1	60.47
Filing Category:			
IT-214 Alone	22	3	141.09
IT-214 with Return	55	4	69.69
Household Gross Income:			
\$0 - 3,000	6	1	102.50
3,001 - 5,000	7	1	120.71
5,001 - 7,000	12	1	92.16
7,001 - 9,000	15	1	82.46
9,001 - 11,000	10	1	78.00
11,001 - 14,000	13	1	103.30
14,001 - 18,000	14	1	72.00

Herkimer

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,476	\$153	\$103.73
Age:			
Under 65	807	43	53.29
65 and over	669	110	164.56
Type of Residence:			
Homeowner	999	122	121.67
Renter	477	32	66.15
Filing Category:			
IT-214 Alone	524	81	153.95
IT-214 with Return	952	72	76.08
Household Gross Income:			
\$0 - 3,000	52	6	111.94
3,001 - 5,000	84	7	85.86
5,001 - 7,000	170	21	124.80
7,001 - 9,000	241	28	117.00
9,001 - 11,000	254	30	117.92
11,001 - 14,000	382	38	99.32
14,001 - 18,000	293	23	77.68

Jefferson

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,520	\$143	\$94.10
Age:			
Under 65	916	48	52.85
65 and over	604	95	156.67
Type of Residence:			
Homeowner	933	108	115.33
Renter	587	35	60.36
Filing Category:			
IT-214 Alone	473	63	132.68
IT-214 with Return	1,047	80	76.67
Household Gross Income:			
\$0 - 3,000	70	8	111.70
3,001 - 5,000	90	8	91.48
5,001 - 7,000	215	23	105.37
7,001 - 9,000	247	25	101.62
9,001 - 11,000	254	28	108.44
11,001 - 14,000	352	32	90.01
14,001 - 18,000	292	20	68.49

Kings

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	111,458	\$11,625	\$104.30
Age:			
Under 65	79,938	4,824	60.34
65 and over	31,520	6,802	215.78
Type of Residence:			
Homeowner	3,635	505	138.82
Renter	107,823	11,121	103.13
Filing Category:			
IT-214 Alone	80,956	9,513	117.51
IT-214 with Return	30,502	2,112	69.24
Household Gross Income:			
\$0 - 3,000	5,771	555	96.24
3,001 - 5,000	21,258	1,884	88.61
5,001 - 7,000	40,834	5,218	127.78
7,001 - 9,000	14,984	1,507	100.56
9,001 - 11,000	12,507	1,429	114.28
11,001 - 14,000	9,113	670	73.51
14,001 - 18,000	6,991	362	51.75

Lewis

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	341	\$37	\$109.40
Age:			
Under 65	155	8	52.92
65 and over	186	29	156.47
Type of Residence:			
Homeowner	274	33	121.52
Renter	67	4	59.82
Filing Category:			
IT-214 Alone	132	19	142.37
IT-214 with Return	209	19	88.57
Household Gross Income:			
\$0 - 3,000	10	1	100.00
3,001 - 5,000	24	3	113.91
5,001 - 7,000	44	7	149.34
7,001 - 9,000	54	7	124.48
9,001 - 11,000	56	6	113.00
11,001 - 14,000	78	9	110.78
14,001 - 18,000	75	5	70.80

Livingston

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	910	\$96	\$105.18
Age:			
Under 65	465	24	52.26
65 and over	445	71	160.48
Type of Residence:			
Homeowner	586	71	121.02
Renter	324	25	76.54
Filing Category:			
IT-214 Alone	297	46	155.78
IT-214 with Return	613	49	80.67
Household Gross Income:			
\$0 - 3,000	42	5	118.64
3,001 - 5,000	27	2	86.85
5,001 - 7,000	75	11	148.94
7,001 - 9,000	133	17	124.93
9,001 - 11,000	144	18	125.50
11,001 - 14,000	241	24	98.27
14,001 - 18,000	248	19	76.00

Madison

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,220	\$121	\$99.29
Age:			
Under 65	707	37	52.88
65 and over	513	84	163.25
Type of Residence:			
Homeowner	758	91	119.76
Renter	462	30	65.70
Filing Category:			
IT-214 Alone	380	59	155.17
IT-214 with Return	840	62	74.01
Household Gross Income:			
\$0 - 3,000	45	6	123.04
3,001 - 5,000	55	5	90.36
5,001 - 7,000	154	18	114.75
7,001 - 9,000	181	22	119.81
9,001 - 11,000	211	24	113.07
11,001 - 14,000	276	26	94.94
14,001 - 18,000	298	21	71.17

Monroe

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	18,496	\$1,712	\$92.56
Age:			
Under 65	11,991	675	56.29
65 and over	6,505	1,037	159.42
Type of Residence:			
Homeowner	6,896	854	123.81
Renter	11,600	858	73.99
Filing Category:			
IT-214 Alone	7,836	924	117.95
IT-214 with Return	10,660	788	73.90
Household Gross Income:			
\$0 - 3,000	1,301	103	79.37
3,001 - 5,000	1,372	106	77.10
5,001 - 7,000	2,880	263	91.40
7,001 - 9,000	2,553	279	109.46
9,001 - 11,000	2,619	298	113.90
11,001 - 14,000	3,714	369	99.38
14,001 - 18,000	4,057	293	72.19

Montgomery

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,734	\$198	\$114.22
Age:			
Under 65	858	47	54.53
65 and over	876	151	172.68
Type of Residence:			
Homeowner	1,004	142	141.64
Renter	730	56	76.50
Filing Category:			
IT-214 Alone	672	111	164.90
IT-214 with Return	1,062	87	82.15
Household Gross Income:			
\$0 - 3,000	69	7	99.44
3,001 - 5,000	77	9	111.40
5,001 - 7,000	242	32	131.68
7,001 - 9,000	273	39	143.35
9,001 - 11,000	328	40	123.08
11,001 - 14,000	399	44	109.12
14,001 - 18,000	346	28	80.06

Nassau

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	6,751	\$858	\$127.05
Age:			
Under 65	3,151	176	55.96
65 and over	3,600	681	189.27
Type of Residence:			
Homeowner	3,233	538	166.52
Renter	3,518	319	90.78
Filing Category:			
IT-214 Alone	2,664	497	186.67
IT-214 with Return	4,087	360	88.19
Household Gross Income:			
\$0 - 3,000	336	43	127.99
3,001 - 5,000	449	57	126.65
5,001 - 7,000	885	135	152.88
7,001 - 9,000	1,102	166	150.32
9,001 - 11,000	1,161	170	146.42
11,001 - 14,000	1,434	175	122.35
14,001 - 18,000	1,384	111	80.51

New York
(Manhattan)

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	64,787	\$6,416	\$99.02
Age:			
Under 65	46,058	2,798	60.75
65 and over	18,729	3,617	193.13
Type of Residence:			
Homeowner	1,014	103	101.47
Renter	63,773	6,313	98.98
Filing Category:			
IT-214 Alone	51,621	5,479	106.13
IT-214 with Return	13,166	937	71.17
Household Gross Income:			
\$0 - 3,000	3,270	318	97.21
3,001 - 5,000	14,335	1,240	86.47
5,001 - 7,000	26,657	3,174	119.05
7,001 - 9,000	8,530	809	94.85
9,001 - 11,000	5,366	467	86.96
11,001 - 14,000	4,050	278	68.66
14,001 - 18,000	2,579	131	50.67

Niagara

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	8,205	\$790	\$96.31
Age:			
Under 65	4,896	272	55.54
65 and over	3,309	518	156.64
Type of Residence:			
Homeowner	3,922	481	122.60
Renter	4,283	309	72.24
Filing Category:			
IT-214 Alone	3,361	433	128.72
IT-214 with Return	4,844	358	73.82
Household Gross Income:			
\$0 - 3,000	340	29	85.57
3,001 - 5,000	693	56	80.13
5,001 - 7,000	1,195	122	101.75
7,001 - 9,000	1,193	134	112.33
9,001 - 11,000	1,282	143	111.23
11,001 - 14,000	1,711	171	99.67
14,001 - 18,000	1,791	137	76.42

Oneida

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	6,556	\$649	\$99.02
Age:			
Under 65	3,901	215	55.02
65 and over	2,655	435	163.68
Type of Residence:			
Homeowner	3,257	423	129.91
Renter	3,299	226	68.54
Filing Category:			
IT-214 Alone	2,556	345	134.82
IT-214 with Return	4,000	305	76.15
Household Gross Income:			
\$0 - 3,000	234	21	89.68
3,001 - 5,000	463	38	81.62
5,001 - 7,000	1,093	113	103.58
7,001 - 9,000	1,020	123	120.44
9,001 - 11,000	1,095	123	112.41
11,001 - 14,000	1,399	140	99.94
14,001 - 18,000	1,252	91	73.05

Onondaga

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	10,183	\$1,030	\$101.17
Age:			
Under 65	5,633	299	53.12
65 and over	4,550	731	160.67
Type of Residence:			
Homeowner	5,599	708	126.51
Renter	4,584	322	70.23
Filing Category:			
IT-214 Alone	3,510	515	146.77
IT-214 with Return	6,673	515	77.19
Household Gross Income:			
\$0 - 3,000	297	30	101.66
3,001 - 5,000	471	43	91.19
5,001 - 7,000	1,139	130	114.32
7,001 - 9,000	1,416	178	125.75
9,001 - 11,000	1,567	187	119.61
11,001 - 14,000	2,528	260	102.91
14,001 - 18,000	2,765	201	72.78

Ontario

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,599	\$154	\$96.22
Age:			
Under 65	940	50	52.97
65 and over	659	104	157.93
Type of Residence:			
Homeowner	914	105	114.93
Renter	685	49	71.26
Filing Category:			
IT-214 Alone	450	68	151.47
IT-214 with Return	1,149	86	74.59
Household Gross Income:			
\$0 - 3,000	60	6	92.46
3,001 - 5,000	55	5	93.60
5,001 - 7,000	182	20	112.62
7,001 - 9,000	223	26	115.18
9,001 - 11,000	291	33	113.13
11,001 - 14,000	393	37	94.28
14,001 - 18,000	395	27	68.38

Orange

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,418	\$399	\$116.58
Age:			
Under 65	1,680	93	55.13
65 and over	1,738	306	175.99
Type of Residence:			
Homeowner	1,764	261	148.06
Renter	1,654	137	83.02
Filing Category:			
IT-214 Alone	1,662	252	151.59
IT-214 with Return	1,756	147	83.45
Household Gross Income:			
\$0 - 3,000	119	13	112.39
3,001 - 5,000	148	18	123.77
5,001 - 7,000	431	58	134.07
7,001 - 9,000	600	82	137.49
9,001 - 11,000	620	82	132.57
11,001 - 14,000	742	84	113.73
14,001 - 18,000	758	60	79.06

Orleans

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,202	\$119	\$98.78
Age:			
Under 65	711	37	52.63
65 and over	491	81	165.59
Type of Residence:			
Homeowner	711	86	120.81
Renter	491	33	66.87
Filing Category:			
IT-214 Alone	449	68	151.08
IT-214 with Return	753	51	67.59
Household Gross Income:			
\$0 - 3,000	33	3	96.60
3,001 - 5,000	45	5	111.31
5,001 - 7,000	137	16	119.89
7,001 - 9,000	182	23	124.87
9,001 - 11,000	210	21	101.05
11,001 - 14,000	308	29	95.76
14,001 - 18,000	287	21	71.99

Oswego

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,702	\$151	\$88.58
Age:			
Under 65	1,074	57	53.35
65 and over	628	93	148.84
Type of Residence:			
Homeowner	980	105	106.75
Renter	722	46	63.92
Filing Category:			
IT-214 Alone	561	74	131.32
IT-214 with Return	1,141	77	67.57
Household Gross Income:			
\$0 - 3,000	76	7	94.97
3,001 - 5,000	96	8	85.19
5,001 - 7,000	262	29	109.79
7,001 - 9,000	295	30	101.88
9,001 - 11,000	286	26	89.59
11,001 - 14,000	363	31	85.23
14,001 - 18,000	324	20	61.68

Otsego

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,372	\$139	\$101.45
Age:			
Under 65	747	40	52.92
65 and over	625	100	159.46
Type of Residence:			
Homeowner	956	110	115.12
Renter	416	29	70.03
Filing Category:			
IT-214 Alone	396	62	156.75
IT-214 with Return	976	77	79.02
Household Gross Income:			
\$0 - 3,000	73	8	106.82
3,001 - 5,000	57	6	102.71
5,001 - 7,000	158	20	128.96
7,001 - 9,000	200	25	124.69
9,001 - 11,000	223	23	103.98
11,001 - 14,000	334	33	98.58
14,001 - 18,000	327	24	73.74

Putnam

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	253	\$36	\$141.47
Age:			
Under 65	73	4	51.24
65 and over	180	32	178.06
Type of Residence:			
Homeowner	165	27	164.23
Renter	88	9	98.80
Filing Category:			
IT-214 Alone	122	22	184.26
IT-214 with Return	131	13	101.62
Household Gross Income:			
\$0 - 3,000	6	1	189.83
3,001 - 5,000	4	1	267.25
5,001 - 7,000	28	5	189.71
7,001 - 9,000	42	8	186.14
9,001 - 11,000	42	7	155.52
11,001 - 14,000	65	8	129.00
14,001 - 18,000	66	6	83.86

Queens

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	35,385	\$3,876	\$109.53
Age:			
Under 65	22,380	1,297	57.95
65 and over	13,005	2,579	198.30
Type of Residence:			
Homeowner	3,527	495	140.33
Renter	31,858	3,381	106.12
Filing Category:			
IT-214 Alone	17,311	2,557	147.68
IT-214 with Return	18,074	1,320	73.00
Household Gross Income:			
\$0 - 3,000	2,021	212	104.86
3,001 - 5,000	4,048	446	110.15
5,001 - 7,000	9,501	1,369	144.13
7,001 - 9,000	5,729	651	113.68
9,001 - 11,000	4,961	557	112.34
11,001 - 14,000	4,983	406	81.55
14,001 - 18,000	4,142	234	56.44

Rensselaer

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,462	\$239	\$97.14
Age:			
Under 65	1,446	76	52.52
65 and over	1,016	163	160.65
Type of Residence:			
Homeowner	1,295	164	126.38
Renter	1,167	76	64.69
Filing Category:			
IT-214 Alone	661	103	155.57
IT-214 with Return	1,801	136	75.70
Household Gross Income:			
\$0 - 3,000	94	10	109.72
3,001 - 5,000	121	13	105.42
5,001 - 7,000	260	29	111.36
7,001 - 9,000	333	40	119.41
9,001 - 11,000	385	45	116.34
11,001 - 14,000	619	58	93.60
14,001 - 18,000	650	45	68.68

Richmond

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	5,400	\$494	\$91.48
Age:			
Under 65	4,156	252	60.70
65 and over	1,244	242	194.32
Type of Residence:			
Homeowner	454	52	114.58
Renter	4,946	442	89.36
Filing Category:			
IT-214 Alone	4,310	412	95.58
IT-214 with Return	1,090	82	75.30
Household Gross Income:			
\$0 - 3,000	158	12	77.58
3,001 - 5,000	1,219	91	74.47
5,001 - 7,000	2,107	220	104.58
7,001 - 9,000	726	73	100.18
9,001 - 11,000	476	45	95.24
11,001 - 14,000	416	35	84.36
14,001 - 18,000	298	17	58.61

Rockland

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,186	\$108	\$90.70
Age:			
Under 65	850	48	56.49
65 and over	336	60	177.25
Type of Residence:			
Homeowner	264	39	148.16
Renter	922	68	74.24
Filing Category:			
IT-214 Alone	301	44	147.02
IT-214 with Return	885	63	71.54
Household Gross Income:			
\$0 - 3,000	86	8	94.27
3,001 - 5,000	108	9	83.42
5,001 - 7,000	173	19	108.19
7,001 - 9,000	179	19	106.75
9,001 - 11,000	191	19	99.28
11,001 - 14,000	221	18	82.62
14,001 - 18,000	228	15	67.54

St. Lawrence

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,580	\$131	\$82.95
Age:			
Under 65	1,152	65	56.02
65 and over	428	67	155.42
Type of Residence:			
Homeowner	754	78	104.01
Renter	826	53	63.71
Filing Category:			
IT-214 Alone	567	60	105.85
IT-214 with Return	1,013	71	70.13
Household Gross Income:			
\$0 - 3,000	121	9	72.65
3,001 - 5,000	158	12	78.31
5,001 - 7,000	301	28	93.76
7,001 - 9,000	278	24	87.56
9,001 - 11,000	246	23	94.89
11,001 - 14,000	283	21	74.56
14,001 - 18,000	193	13	66.75

Saratoga

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,916	\$177	\$92.52
Age:			
Under 65	1,209	64	52.67
65 and over	707	114	160.66
Type of Residence:			
Homeowner	933	111	118.48
Renter	983	67	67.88
Filing Category:			
IT-214 Alone	469	73	156.23
IT-214 with Return	1,447	104	71.87
Household Gross Income:			
\$0 - 3,000	70	7	95.84
3,001 - 5,000	96	8	85.94
5,001 - 7,000	217	23	106.10
7,001 - 9,000	298	34	114.84
9,001 - 11,000	319	35	110.15
11,001 - 14,000	439	39	87.78
14,001 - 18,000	477	31	65.80

Schenectady

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,570	\$393	\$109.95
Age:			
Under 65	1,774	94	53.00
65 and over	1,796	299	166.21
Type of Residence:			
Homeowner	1,964	268	136.23
Renter	1,606	125	77.81
Filing Category:			
IT-214 Alone	1,197	199	165.93
IT-214 with Return	2,373	194	81.72
Household Gross Income:			
\$0 - 3,000	121	11	88.28
3,001 - 5,000	159	16	100.86
5,001 - 7,000	322	41	127.54
7,001 - 9,000	544	80	146.45
9,001 - 11,000	564	74	130.48
11,001 - 14,000	879	94	106.86
14,001 - 18,000	981	78	79.06

Schoharie

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	651	\$68	\$104.27
Age:			
Under 65	348	19	54.65
65 and over	303	49	161.26
Type of Residence:			
Homeowner	425	50	118.29
Renter	226	18	77.89
Filing Category:			
IT-214 Alone	211	33	155.76
IT-214 with Return	440	35	79.58
Household Gross Income:			
\$0 - 3,000	38	4	111.26
3,001 - 5,000	51	5	105.74
5,001 - 7,000	81	11	138.00
7,001 - 9,000	102	13	124.61
9,001 - 11,000	76	8	106.30
11,001 - 14,000	154	15	99.24
14,001 - 18,000	149	11	73.87

Schuyler

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	432	\$49	\$113.70
Age:			
Under 65	195	11	54.42
65 and over	237	39	162.48
Type of Residence:			
Homeowner	309	41	131.62
Renter	123	8	68.69
Filing Category:			
IT-214 Alone	153	24	155.38
IT-214 with Return	279	25	90.85
Household Gross Income:			
\$0 - 3,000	14	2	112.50
3,001 - 5,000	17	2	124.11
5,001 - 7,000	52	6	118.50
7,001 - 9,000	70	9	130.40
9,001 - 11,000	61	8	126.54
11,001 - 14,000	126	15	118.23
14,001 - 18,000	92	8	81.83

Seneca

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	683	\$69	\$100.69
Age:			
Under 65	344	18	52.22
65 and over	339	51	149.86
Type of Residence:			
Homeowner	456	54	117.60
Renter	227	15	66.72
Filing Category:			
IT-214 Alone	262	37	142.14
IT-214 with Return	421	32	74.89
Household Gross Income:			
\$0 - 3,000	26	3	103.53
3,001 - 5,000	30	3	98.26
5,001 - 7,000	66	7	107.09
7,001 - 9,000	98	11	109.71
9,001 - 11,000	133	15	113.34
11,001 - 14,000	156	17	111.75
14,001 - 18,000	174	13	73.56

Steuben

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,359	\$223	\$94.42
Age:			
Under 65	1,334	72	53.92
65 and over	1,025	151	147.13
Type of Residence:			
Homeowner	1,430	161	112.78
Renter	929	61	66.16
Filing Category:			
IT-214 Alone	914	115	126.17
IT-214 with Return	1,445	107	74.34
Household Gross Income:			
\$0 - 3,000	115	12	100.91
3,001 - 5,000	158	14	88.74
5,001 - 7,000	323	31	95.26
7,001 - 9,000	390	45	114.82
9,001 - 11,000	392	40	101.48
11,001 - 14,000	512	48	93.88
14,001 - 18,000	469	34	71.89

Suffolk

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	8,655	\$1,192	\$137.74
Age:			
Under 65	3,034	164	54.09
65 and over	5,621	1,028	182.89
Type of Residence:			
Homeowner	5,720	902	157.62
Renter	2,935	291	99.01
Filing Category:			
IT-214 Alone	4,272	774	181.19
IT-214 with Return	4,383	418	95.40
Household Gross Income:			
\$0 - 3,000	197	26	131.64
3,001 - 5,000	300	38	126.68
5,001 - 7,000	1,101	199	180.89
7,001 - 9,000	1,331	242	181.74
9,001 - 11,000	1,503	237	157.83
11,001 - 14,000	2,051	258	125.79
14,001 - 18,000	2,172	192	88.38

Sullivan

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,794	\$174	\$97.19
Age:			
Under 65	1,141	62	54.22
65 and over	653	112	172.27
Type of Residence:			
Homeowner	805	110	136.24
Renter	989	65	65.40
Filing Category:			
IT-214 Alone	449	73	163.15
IT-214 with Return	1,345	101	75.17
Household Gross Income:			
\$0 - 3,000	63	6	97.77
3,001 - 5,000	103	9	90.82
5,001 - 7,000	247	28	114.04
7,001 - 9,000	278	32	114.95
9,001 - 11,000	304	33	110.03
11,001 - 14,000	410	39	95.10
14,001 - 18,000	389	26	67.54

Tioga

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	822	\$76	\$92.30
Age:			
Under 65	505	27	52.95
65 and over	317	49	154.98
Type of Residence:			
Homeowner	520	57	110.26
Renter	302	19	61.37
Filing Category:			
IT-214 Alone	238	33	139.93
IT-214 with Return	584	43	72.89
Household Gross Income:			
\$0 - 3,000	28	3	106.75
3,001 - 5,000	41	4	100.56
5,001 - 7,000	83	9	110.53
7,001 - 9,000	122	13	103.45
9,001 - 11,000	154	15	98.88
11,001 - 14,000	190	17	87.61
14,001 - 18,000	204	15	73.97

Tompkins

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,066	\$88	\$82.92
Age:			
Under 65	746	39	52.37
65 and over	320	49	154.14
Type of Residence:			
Homeowner	517	57	109.39
Renter	549	32	58.00
Filing Category:			
IT-214 Alone	224	33	145.10
IT-214 with Return	842	56	66.38
Household Gross Income:			
\$0 - 3,000	60	6	92.86
3,001 - 5,000	67	6	94.35
5,001 - 7,000	111	11	97.80
7,001 - 9,000	147	14	95.97
9,001 - 11,000	159	14	85.35
11,001 - 14,000	261	22	83.57
14,001 - 18,000	261	16	61.90

Ulster

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,523	\$258	\$102.32
Age:			
Under 65	1,458	79	53.85
65 and over	1,065	180	168.69
Type of Residence:			
Homeowner	1,397	182	130.42
Renter	1,126	76	67.46
Filing Category:			
IT-214 Alone	713	117	163.61
IT-214 with Return	1,810	142	78.18
Household Gross Income:			
\$0 - 3,000	100	10	95.45
3,001 - 5,000	143	16	110.12
5,001 - 7,000	293	35	118.78
7,001 - 9,000	376	48	126.62
9,001 - 11,000	401	47	117.15
11,001 - 14,000	581	58	99.62
14,001 - 18,000	629	46	72.49

Warren

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	994	\$95	\$95.79
Age:			
Under 65	600	31	51.82
65 and over	394	64	162.74
Type of Residence:			
Homeowner	474	58	122.18
Renter	520	37	71.73
Filing Category:			
IT-214 Alone	337	51	150.74
IT-214 with Return	657	44	67.60
Household Gross Income:			
\$0 - 3,000	23	3	110.13
3,001 - 5,000	41	4	94.58
5,001 - 7,000	156	20	128.37
7,001 - 9,000	158	17	108.43
9,001 - 11,000	162	15	92.57
11,001 - 14,000	243	23	93.64
14,001 - 18,000	211	14	65.84

Washington

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,002	\$105	\$104.31
Age:			
Under 65	554	30	53.36
65 and over	448	75	167.32
Type of Residence:			
Homeowner	638	81	127.18
Renter	364	23	64.23
Filing Category:			
IT-214 Alone	332	50	150.37
IT-214 with Return	670	55	81.48
Household Gross Income:			
\$0 - 3,000	44	4	99.27
3,001 - 5,000	50	6	115.48
5,001 - 7,000	118	17	140.88
7,001 - 9,000	141	16	115.13
9,001 - 11,000	183	21	116.80
11,001 - 14,000	245	24	99.59
14,001 - 18,000	221	16	71.23

Wayne

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,573	\$163	\$103.79
Age:			
Under 65	819	43	53.03
65 and over	754	120	158.92
Type of Residence:			
Homeowner	1,025	126	122.53
Renter	548	38	68.73
Filing Category:			
IT-214 Alone	571	86	150.67
IT-214 with Return	1,002	77	77.07
Household Gross Income:			
\$0 - 3,000	44	5	104.56
3,001 - 5,000	56	6	103.98
5,001 - 7,000	151	17	111.80
7,001 - 9,000	233	29	125.65
9,001 - 11,000	277	34	122.84
11,001 - 14,000	409	40	98.89
14,001 - 18,000	403	32	79.91

Westchester

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	4,524	\$519	\$114.68
Age:			
Under 65	2,298	126	54.82
65 and over	2,226	393	176.47
Type of Residence:			
Homeowner	1,024	161	156.85
Renter	3,500	358	102.34
Filing Category:			
IT-214 Alone	1,904	303	158.90
IT-214 with Return	2,620	216	82.55
Household Gross Income:			
\$0 - 3,000	177	21	120.53
3,001 - 5,000	303	38	125.35
5,001 - 7,000	818	114	138.81
7,001 - 9,000	784	109	138.65
9,001 - 11,000	747	93	124.61
11,001 - 14,000	895	89	99.15
14,001 - 18,000	800	55	69.28

Wyoming

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	815	\$84	\$102.55
Age:			
Under 65	445	24	52.96
65 and over	370	60	162.20
Type of Residence:			
Homeowner	559	67	119.03
Renter	256	17	66.57
Filing Category:			
IT-214 Alone	281	42	148.28
IT-214 with Return	534	42	78.49
Household Gross Income:			
\$0 - 3,000	39	5	136.94
3,001 - 5,000	30	3	116.06
5,001 - 7,000	92	11	124.05
7,001 - 9,000	117	13	114.51
9,001 - 11,000	155	18	119.30
11,001 - 14,000	194	18	91.63
14,001 - 18,000	188	14	72.75

Yates

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	492	\$51	\$103.80
Age:			
Under 65	261	14	52.90
65 and over	231	37	161.31
Type of Residence:			
Homeowner	357	42	117.05
Renter	135	9	68.77
Filing Category:			
IT-214 Alone	143	23	159.09
IT-214 with Return	349	28	81.14
Household Gross Income:			
\$0 - 3,000	25	2	67.92
3,001 - 5,000	26	2	83.88
5,001 - 7,000	50	6	116.48
7,001 - 9,000	89	11	125.93
9,001 - 11,000	80	10	126.10
11,001 - 14,000	104	11	103.45
14,001 - 18,000	118	9	78.91

Unclassified

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	476	\$55	\$114.74
Age:			
Under 65	290	17	58.33
65 and over	186	38	202.70
Type of Residence:			
Homeowner	87	13	151.78
Renter	389	41	106.46
Filing Category:			
IT-214 Alone	308	44	144.06
IT-214 with Return	168	10	61.00
Household Gross Income:			
\$0 - 3,000	31	3	86.48
3,001 - 5,000	64	7	111.62
5,001 - 7,000	136	19	141.72
7,001 - 9,000	80	11	140.52
9,001 - 11,000	57	6	110.49
11,001 - 14,000	57	5	83.40
14,001 - 18,000	51	3	63.19

Appendix: Claim for Real Property Tax Credit for Homeowners and Renters



Claim for Real Property Tax Credit **IT-214** For Homeowners and Renters

For office use only

Print or type	Last name		First name and middle initial (if joint claim, enter both names)		Your social security number	
	Mailing address (number and street or rural route)				Apartment number	
	City, village or post office		State		ZIP code	
Address of New York residence that qualifies you for this credit, if different from above					New York State county of residence	
City, village or post office					State	
					ZIP code	
					NY	

1	Did you live in a nursing home, public housing or other residence completely exempted from real property taxes in 1993? <i>(If you checked Yes, you must attach an explanation to your real property tax credit claim. See instructions.)</i>	1	<input type="checkbox"/> Yes	<input type="checkbox"/> No																				
2	Including yourself, how many members of your household are filing Form IT-214? Enter number	2	<input type="text"/>																					
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, 1993? <i>(If you checked Yes, enter qualifying social security number in the box above line 1.)</i>	3	<input type="checkbox"/> Yes	<input type="checkbox"/> No																				
4	Were you a New York State resident for all of 1993?	4	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No																				
5	Did you occupy the same residence for at least six months during 1993?	5	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No																				
6	If you owned real property, was the current market value of your real property more than \$85,000?	6	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No																				
7	Can you be claimed as a dependent on another taxpayer's 1993 federal return? <i>(If you checked a shaded box on line 4, 5, 6 or 7, stop; you do not qualify for this credit.)</i>	7	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No																				
8	Did you own or pay rent for your residence during 1993? Complete Schedule A or B and Schedule C on the back before continuing	8	<input type="checkbox"/> Own	<input type="checkbox"/> Rent																				
9	Did you enter an amount for exemption on line 20 of this claim?	9	<input type="checkbox"/> Yes	<input type="checkbox"/> No																				
10	Enter real property taxes paid or 25% of adjusted rent paid <i>(from line 21 or 25)</i>	10	<input type="text"/>																					
11	Enter household gross income from line 34 (If more than \$18,000, stop; you do not qualify for this credit.) If the amount on line 11 is "0" or less, skip line 12 and enter "0" on line 13	11	<input type="text"/>																					
12	Enter from the table below the rate that applies to your household gross income	12	<input type="text"/>																					
<table border="1"> <thead> <tr> <th>If the amount on line 11 is:</th> <th>Your rate is:</th> <th>If the amount on line 11 is:</th> <th>Your rate is:</th> </tr> </thead> <tbody> <tr> <td>\$01 to \$3,000</td> <td>.035</td> <td>\$9,001 to \$11,000</td> <td>.055</td> </tr> <tr> <td>\$3,001 to \$5,000</td> <td>.040</td> <td>\$11,001 to \$14,000</td> <td>.060</td> </tr> <tr> <td>\$5,001 to \$7,000</td> <td>.045</td> <td>\$14,001 to \$18,000</td> <td>.065</td> </tr> <tr> <td>\$7,001 to \$9,000</td> <td>.050</td> <td></td> <td></td> </tr> </tbody> </table>					If the amount on line 11 is:	Your rate is:	If the amount on line 11 is:	Your rate is:	\$01 to \$3,000	.035	\$9,001 to \$11,000	.055	\$3,001 to \$5,000	.040	\$11,001 to \$14,000	.060	\$5,001 to \$7,000	.045	\$14,001 to \$18,000	.065	\$7,001 to \$9,000	.050		
If the amount on line 11 is:	Your rate is:	If the amount on line 11 is:	Your rate is:																					
\$01 to \$3,000	.035	\$9,001 to \$11,000	.055																					
\$3,001 to \$5,000	.040	\$11,001 to \$14,000	.060																					
\$5,001 to \$7,000	.045	\$14,001 to \$18,000	.065																					
\$7,001 to \$9,000	.050																							
13	Multiply line 11 by line 12	13	<input type="text"/>																					
14	Subtract line 13 from line 10. <i>(If line 13 is more than line 10, stop; no credit is allowed.)</i>	14	<input type="text"/>																					
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	15	<input type="text"/>																					
16	Credit limitation <i>(see instructions; enter amount from table)</i>	16	<input type="text"/>																					
17	Enter the amount from line 15 or 16, whichever is less. This is the credit for your household. <i>(If more than one member of your household is filing Form IT-214, see instructions.)</i>	17	<input type="text"/>																					

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 32, or to Form IT-201, line 70, whichever you are filing. Attach Form IT-214 to your return.
- If you are not filing a return, mail this form to: NYS INCOME TAX, W A HARRIMAN CAMPUS — REFUND '93, ALBANY NY 12227-0125.

Paid Preparer's Use Only	Preparer's signature	Date	Sign Here	Your signature	Date
	Firm's name (or yours, if self-employed)	Preparer's social security number		Spouse's signature (if joint claim)	Date
	Firm's address	Employer identification number			

Schedule A - To be completed by homeowners. Enter the amounts you and all qualified members of your household paid during 1993.

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 1993.

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 1993	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)	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 date of birth of everyone, including yourself, who lived in your household in 1993. Enter the total number of household members in the box on line 26	26		
--	----	--	--

Name	Social Security Number	Date of Birth

Enter the total of all amounts, even if not taxable, that the above household members received during 1993.

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		



Instructions for Form IT-214

Claim for Real Property Tax Credit for Homeowners and Renters

IT-214-I

Real Property Tax Credit

If your household gross income was \$18,000 or less, you may be entitled to a credit on your New York State income tax return for part of the real property taxes or rent you paid during 1993. If you do not have to file a return, you can file for a refund of the credit by using Form IT-214 only.

Who Qualifies

Homeowners — To qualify for the real property tax credit, you have to meet all of these conditions for the taxable year 1993:

- your household gross income was \$18,000 or less;
- you occupied the same New York residence for six months or more;
- you or your spouse paid real property taxes on your residence;
- you were a New York State resident for all of 1993;
- you could not be claimed as a dependent on someone else's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the current market value of all your real property (house, garage, land, etc.) was \$85,000 or less;
- any rent you received for nonresidential use of your residence was 20% or less of the total rent you received.

Renters — To qualify for the real property tax credit, you have to meet all of these conditions for the taxable year 1993:

- your household gross income was \$18,000 or less;
- you occupied the same New York residence for six months or more;
- you or your spouse paid rent for your residence;
- you were a New York State resident for all of 1993;
- you could not be claimed as a dependent on someone else's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the average monthly rent you and other members of your household paid was \$450 or less, not counting charges for heat, gas, electricity, furnishings or board.

If you meet all of these conditions as a homeowner or renter, you are a qualified taxpayer and may be entitled to the real property tax credit.

You cannot file a real property tax credit claim form for a taxpayer who has died.

Definitions

All who share your residence and its furnishings, facilities and accommodations are **members of your household**, whether they are related to you or not.

Household members also include tenants, subtenants, roomers or boarders if they are **related** to you in any 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;
- 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.

Household gross income is the total of the following income items that you and all members of your household received:

- Federal adjusted gross income (even if you don't have to file a federal return).
- New York State additions to federal adjusted gross income. For a list of these additions, see Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*, or the instructions for Form IT-201. For Form IT-200 filers, the New York State additions to federal adjusted gross income are shown on Form IT-200, line 9, Public employee 414(h) retirement contributions and line 10, IRC 125 amounts from the New York City flexible benefits program. See instructions for Form IT-200.
- Any part of the following items of income **not** included in either of the above:
 - the gross amount of pensions and annuities, including railroad retirement benefits, all payments received under the federal Social Security Act and veterans' disability pensions;
 - support money including foster care support payments;
 - income earned abroad exempted by section 911 of the Internal Revenue Code;
 - supplemental security income (SSI) payments;

- nontaxable interest received from New York State, its agencies, instrumentalities, public corporations or political subdivisions;
- workers' compensation;
- 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.);
- cash public assistance and relief, other than medical assistance for the needy. (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);
- nontaxable strike benefits.

Household gross income does not include food stamps, medicare, medicaid, scholarships, grants, surplus food or other relief in kind. It also does 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.

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 State. 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.

Real property taxes paid are all current, prior and prepaid real property taxes, special ad valorem levies and assessments levied and paid upon a residence owned or previously owned by a qualified taxpayer (or spouse, if the spouse occupied the residence for at least six months) during the taxable year. You may elect to include real property taxes that are exempted from tax under section 467 (for persons 65 and older) of the Real Property Tax Law (veterans' tax exemption does **not** qualify). If you do not know this amount, contact your local assessor.

Real property taxes paid also include any real estate taxes allowed (or which would

be allowable if the taxpayer had filed returns on a cash basis) as a deduction for tenant-stockholders in a cooperative housing corporation under section 216 of the Internal Revenue Code.

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 taxable year, add together the prorated part of real property taxes paid for the period you occupied each residence.

Rent constituting real property taxes paid is 25% of the adjusted rent paid on a New York residence during the taxable year. *Adjusted rent is the rent paid after subtracting any charges for heat, gas, electricity, furnishings or board.* If these charges are not separately stated, complete lines 22 through 25 of Form IT-214 to figure 25% of adjusted rent. Do not include any subsidized part of your rental charge in adjusted rent.

If any part of your residence was rented by someone who was not a member of your household, include in line 22 of Form IT-214 only the amount of rent you and members of your household paid.

If you moved from one rented residence to another rented residence during the taxable year, add 25% of adjusted rent paid for each residence.

Which Form to File

To claim the real property tax credit, complete Form IT-214. *Claim for Real Property Tax Credit*, and attach it to Form IT-200 or Form IT-201. (You cannot claim this credit on Fast Form IT-100.) If neither you nor your spouse has to file a New York return but you qualify to claim the credit, just file Form IT-214 to claim your credit payment.

If more than one member of your household qualifies for the credit, each must file a separate Form IT-214. However, if you are married and filing a joint tax return, you must file a joint claim on Form IT-214.

When to File

If you are filing a New York State income tax return, attach Form IT-214 to it. File your New York State income tax return as soon as you can after January 1, 1994, but not later than April 15, 1994.

If you don't have to file a New York State income tax return, file Form IT-214 as soon as you can after January 1, 1994.

Filing Form IT-214 for Past Years

If you did not file Form IT-214 for previous years, you may still be able to receive a real property tax credit for those years. To see if there is still time for you to file Form IT-214, see the table below:

Year	Last Date to File
1990	April 15, 1994
1991	April 17, 1995
1992	April 15, 1996

Amending Your Return to Claim a Real Property Tax Credit

If you previously filed Form IT-200 or Form IT-201 without claiming the real property tax credit, you may still be able to claim the credit. To claim the credit, file Form IT-201-X, *Amended Resident Income Tax Return*, with Form IT-214. Generally, you can amend your return within three years of the date the original return was filed or within two years of the date the tax was paid, whichever is later.

Need Help?

For answers to your New York State tax questions, call toll free (from New York State only) **1 800 CALL TAX (1 800 225-5829)**. From areas outside New York State, call (518) 438-8581. Telephone assistance is available from 8:30 a.m. to 4:25 p.m. Monday through Friday.

We will answer your tax questions if you call us, but we cannot fill in your return for you.

You can get help filling in your return from:

- Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). Volunteers will give free help to lower income, elderly, handicapped and non-English-speaking individuals. Watch for VITA and TCE information in your community or call the toll-free telephone number listed above for the location of the volunteer assistance site nearest you.
- Senior citizens centers; contact center for dates and times.
- Social service agencies.

Hotline for the Hearing and Speech Impaired

If you have a hearing or speech impairment and have access to a Telecommunications Device for the Deaf (TDD), you can get answers to your New York State tax questions by calling our toll-free hotline 1 800 634-2110 (within New York State). Hours of operation are from 9:00 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 disabled persons, please call the numbers listed under *Need Help?* on this page.

Line Instructions — Form IT-214

Print or type the information requested in the name and address box at the top of page 1. Enter your name, address, social security number and county of residence as of December 31, 1993. Married taxpayers enter both social security numbers. On the bottom line of the name and address box, enter the address of the New York residence that qualifies you for this credit if it is different from your mailing address. If not, enter the word **same** on this line.

Line 1

If you were a resident of a nursing home or if your residence was completely exempted from property taxes in 1993, check the **Yes** box. If not, check the **No** box.

Generally, residents of nursing homes do not qualify for this credit because they share common living facilities (see definition of members of household). This situation usually disqualifies all residents of a nursing home since they are all considered to be members of one household which usually exceeds the household gross income level of \$18,000 and the average monthly rent level of \$450. If you are a resident of a nursing home and you check the **Yes** box, do **not** file Form IT-214 unless you attach a statement explaining how your household does not exceed these two limitations.

Some public housing projects are completely exempt from paying real property taxes. Residents of those projects do **not** qualify for this credit. Find out if your project is completely exempt from paying real property taxes by asking the management of your project. If you live in a public housing project and check the **Yes** box on line 1, do **not** file Form IT-214.

Line 2

Enter the number of members of your household, including yourself, who are filing a Form IT-214 for 1993. Count a joint claim filed by husband and wife as one Form IT-214. See the instructions for line 17 if more than one member of your household is filing Form IT-214.

Line 3

If any qualified member of your household was 65 or older on December 31, 1993, check the **Yes** box. If not, check the **No** box. Among other conditions (see *Who Qualifies*), a household member 65 or older must have paid real property taxes or rent

to qualify for this credit. If you checked the **Yes** box on line 3, indicating that you or a member of your household was 65 or older on December 31, 1993, enter the social security number of that person in the box *Qualifying social security number*. Enter **same** if it is your social security number.

Line 8

Check the appropriate box. If you owned your residence for part of the year and rented your residence for part of the year, check the *Own* box.

Complete Schedule A or B and Schedule C on the back of Form IT-214 before continuing with line 9.

Schedule A (Homeowners)

Enter on lines 18 and 19 any county, city, town, village or school district taxes and assessments that you and all qualified members of your household paid during 1993 (do not include penalty and interest charges). Persons age 65 or older may enter on line 20 the amount exempted from taxation under section 467 of the Real Property Tax Law (do not include the veterans' tax exemption). However, if you choose to make an entry on line 20, your credit, before limitation, will be only 25% (instead of 50%) of your eligible real property taxes. You may want to figure your credit both ways to see which results in the greater credit. Add lines 18 through 20 and enter the total on line 21. Transfer this amount to line 10 on the front of Form IT-214.

Schedule B (Renters)

Enter on line 22 the total rent you and all members of your household paid during 1993; do not include any subsidized part of your rental charge. Figure the amounts to be entered on lines 23, 24 and 25. Transfer the amount on line 25 to line 10, on the front of Form IT-214.

If the monthly average of your adjusted rent (line 24) was more than \$450, stop; you do not qualify for this credit.

Schedule C (Homeowners and Renters)

List the name, social security number and date of birth of everyone, including yourself, who lived in your household in 1993. If you need more space, list additional names on a separate sheet and attach it to Form IT-214. Enter in the box on line 26 the total number of household members.

Figure your household gross income by completing lines 27 through 34.

Enter on line 27 the total federal adjusted gross income of you and all members of your household. If you or any members of your household do not have to file a

federal return, include the amount that would be included in federal adjusted gross income if a federal return had been required.

Enter on line 28 the total additions to federal adjusted gross income required by section 612(b) of the Tax Law. For a list of these additions, see Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*, or the instructions for Form IT-201. For Form IT-200 filers, the New York State additions to federal adjusted gross income are shown on Form IT-200, line 9, Public employee 414(h) retirement contributions and line 10, IRC 125 amounts from the New York City flexible benefits program. See instructions for Form IT-200. Include the total of these additions that apply to you and all members of your household, even if a New York State income tax return is not required.

Enter on lines 29 through 33 the total of each type of income you and all members of your household received during 1993 that was not included on lines 27 and 28.

If someone was a member of your household for only part of the taxable year, include on lines 27 through 33 the income he or she received while a member of your household.

Add lines 27 through 33 and enter the total on line 34. Round this amount to the nearest whole dollar and transfer it to line 11 on the front of Form IT-214. If this amount is more than \$18,000, **stop**; you do not qualify for this credit.

Line 9

If you qualify for an exemption from taxation under section 467 of the Real Property Tax Law and elect to enter this exemption on line 20, check the **Yes** box. If not, check the **No** box.

Line 10

Real Property Taxes Paid or 25% of Adjusted Rent Paid

If you owned your residence for all of 1993, enter your real property taxes paid (from line 21) on line 10.

If you rented your residence for all of 1993, enter 25% of your adjusted rent paid (from line 25) on line 10.

If you owned your residence for part of the taxable year and rented your residence for part of the taxable year, add 25% of your adjusted rent paid (from Schedule B) to the prorated part of any charges you list on Schedule A. Enter the total on line 10.

Line 15

If you entered on line 20 any amount of taxes not paid due to the exemption for persons 65 or older (section 467 of the Real Property Tax Law), figure 25% of

line 14 and enter the result on line 15. If you did **not** make an entry on line 20, figure 50% of line 14 and enter the result on line 15.

Line 16

Credit Limitation

Using the following table, find your credit limitation according to the amount of your household gross income (line 11) and the age of qualified household members (line 3). **Be careful to select your limitation from the proper column.**

If the amount on line 11 is:	And you checked:	
	Yes on line 3, enter on line 16:	No on line 3, enter on line 16:
\$ * 0 to 1,000	\$375	\$75
1,001 to 2,000	358	73
2,001 to 3,000	341	71
3,001 to 4,000	324	69
4,001 to 5,000	307	67
5,001 to 6,000	290	65
6,001 to 7,000	273	63
7,001 to 8,000	256	61
8,001 to 9,000	239	59
9,001 to 10,000	222	57
10,001 to 11,000	205	55
11,001 to 12,000	188	53
12,001 to 13,000	171	51
13,001 to 14,000	154	49
14,001 to 15,000	137	47
15,001 to 16,000	120	45
16,001 to 17,000	103	43
17,001 to 18,000	86	41

* This may include a negative amount.

Line 17

Real Property Tax Credit

The real property tax credit for your household is the amount on line 15 or line 16 - whichever is less. Enter the lesser amount on line 17.

If more than one member of your household is filing Form IT-214, divide the line 17 amount equally among all filers. You can divide the line 17 amount any way you want if you each agree to the amount of your share and attach a copy of the agreement to your Form IT-214. Enter only your share of the line 17 amount on your Form IT-214 (and on your return if you have to file one).

If you are married and filing a joint Form IT-214, you do not have to divide the credit. However, if you do not want to apply your share of a credit to a debt owed by your spouse, you must also file Form IT-280, *Nonobligated Spouse Allocation* (see *Collection of debts from your refund and Disclaiming of spouse's debt* below).

If you are filing a 1993 New York State income tax return, transfer your line 17 amount to Form IT-200, line 32 or Form IT-201, line 70.

Your credit will be subtracted from the amount of tax you owe. Any amount over the tax you owe will be refunded to you.

Sign Form IT-214 and attach it to the return you are filing.

If you pay someone to prepare Form IT-214, the paid preparer must also sign it and fill in the other blanks in the paid

preparer's area. If someone prepares Form IT-214 for you and does not charge you, that person should not sign it.

Failure of paid preparers to conform to certain requirements - A penalty of \$50 per return or claim for refund will be assessed a paid preparer for failure to comply with any of the following requirements:

- failure to sign the tax return or claim for refund;
- failure to include the identifying number of the paid preparer (if an individual paid preparer is an employee of an employer or a partner in a partnership that is a paid preparer, the return or claim for refund must also include the identifying number of the employer or partnership);
- failure to furnish a completed copy of the tax return or claim for a refund to the taxpayer not later than the time the return is presented for the taxpayer's signature;
- failure to keep completed copy of the return or claim for refund prepared for each taxpayer or to keep the name and identification number of each taxpayer for whom a return or claim for refund was prepared on a list and to make the copy or list available for inspection upon request.

The period for keeping a completed copy of the return or information on the list is three years after the due date of the return (without regard to extensions) or three years after the date the return was presented to the taxpayer for signature, whichever is later. The period for keeping a completed copy of a claim for refund is three years from the time the claim for refund was presented to the taxpayer for signature.

For each of the requirements listed above, a paid preparer may be subject to a maximum penalty of \$25,000.

If you are not filing a 1993 New York State income tax return, sign and date Form IT-214 and mail it to: **NYS INCOME TAX, W A HARRIMAN CAMPUS — REFUND '93, ALBANY NY 12227-0125.**

Your real property tax credit payment will be mailed to you.

Collection of debts from your refund —

We will keep all or part of your refund if (1) you owe a federal, New York State, New York City or Yonkers tax liability; or (2) we have been notified by the New York State Department of Social Services that you owe past-due support; or (3) you owe a past-due debt because you have defaulted on (or a judgment was filed against you because you have not repaid) a student loan guaranteed by the New York State Higher Education Services Corporation or a Federal Perkins/National Defense/National Direct, health professions or nursing student loan provided to students at state-operated

units of the State University of New York or the City University of New York.

We will also keep all or part of your refund if you owe a past-due legally enforceable debt to a New York State agency. A state agency includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other governmental entity performing a governmental or proprietary function for the state.

Any amount over your debt will be refunded.

Disclaiming of spouse's debt - If you are married and you do not want to apply your part of the refund to your spouse's debt because you are not liable for it, fill in Form IT-280, *Nonobligated Spouse Allocation*, and attach it your return. If you do not have to file a return, attach it to Form IT-214. If you are filing Form IT-280 to disclaim your spouse's debt, **attach the completed form to your original return.** We need the information on it to process your refund as quickly as possible. Once you have filed your return, you cannot file an amended return to disclaim your spouse's defaulted student loan or past-due support liability or past-due legally enforceable debt owed to a state agency. (However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due support or past-due legally enforceable debt owed to a state agency and you did not attach Form IT-280 to your return. You will then have ten days from the date of notification to file Form IT-280. However, this will result in a delay in your refund and extra work for you.) For more information, see Form IT-280.

If you have any questions about whether you owe a past-due legally enforceable debt to a state agency, contact that particular state agency.

If you have any questions about whether you owe a federal, New York State, New York City or Yonkers tax liability, past-due support, whether you have repaid your HESC guaranteed or state or city university student loan, or about the amount owed call or write to the agency shown below:

For a federal tax liability only —

- (518) 472-3608
IRS SPECIAL PROCEDURES FUNCTION
LEO O'BRIEN FEDERAL BUILDING
CLINTON AND NORTH PEARL STREETS
ALBANY NY 12207
- (718) 596-3770
INTERNAL REVENUE SERVICE
P O BOX 911 G P O
BROOKLYN NY 11202
- 1 800 829-1040
INTERNAL REVENUE SERVICE
P O BOX 1040 NIAGARA SQUARE STATION
BUFFALO NY 14202

(212) 732-0100
INTERNAL REVENUE SERVICE
625 FULTON STREET
BROOKLYN NY 11201

For a New York State, New York City or Yonkers tax liability only —

1 800 835-3554
(from the continental U.S. only)
From areas outside New York State, call (518) 482-0778
NYS TAX DEPARTMENT
TAX COMPLIANCE DIVISION
W A HARRIMAN CAMPUS
ALBANY NY 12227

For past-due support only —

(518) 473-8029
NYS DEPARTMENT OF SOCIAL SERVICES
OFFICE OF CHILD SUPPORT ENFORCEMENT
FISCAL OPERATIONS UNIT
P O BOX 14 - ONE COMMERCE PLAZA
ALBANY NY 12260

For HESC guaranteed student loans only —

1 800 666-0991
NYSHESC
99 WASHINGTON AVENUE
ALBANY NY 12255

For State University student loans only —

(FEDERAL PERKINS/NDSL/HPSSL/NSL ONLY)
(518) 443-5626
STUDENT LOAN SERVICE CENTER
STATE UNIVERSITY OF NEW YORK
SUNY PLAZA
ALBANY NY 12246

For City University student loans only —

(212) 397-5620
FEDERAL PERKINS/NDSL/NSL DEPARTMENT
ROOM 1696
CITY UNIVERSITY OF NEW YORK
UNIVERSITY ACCOUNTING OFFICE
555 WEST 57TH STREET
NEW YORK NY 10019

Privacy Notification

Our authority to require personal information, including social security numbers, is found in sections 651, 652, 658, 697, 1306, 1312, 1332 and 1342 of the Tax Law, Article 2-E of the General City Law, and related parts of our personal income tax regulations.

We will use this information primarily to process your tax return and collect your personal income tax for the state or city of New York, the income tax surcharge on residents for the city of Yonkers or the earnings tax on nonresidents for the city of New York or Yonkers, whichever may apply to you. We may also use it to help enforce other taxes under the Tax Law, for tax refund offset programs and exchange of tax information programs authorized by sections 171-a, 171-b, 171-c, 171-d, 171-e, 171-f, 171-g and 697 of the Tax Law, and for any other purposes authorized by law.

Your failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law or the Penal Law.

Our authority to maintain this information is found in section 697(e) of the Tax Law and a related section of our personal income tax regulations. This information will be maintained by the Director Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.

