



July 2007

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# Real Property Circuit Breaker Tax Credit

*2005 Credit Use by County*



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# Introduction

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This statistical report provides information on households receiving real property circuit breaker tax 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, and 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.<sup>1</sup>

This report presents 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 2005 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 who received cash payments for the credit because they had no New York State personal income tax liability and they were not required to file a tax return. Appendix A contains a copy of the 2005 form used to claim the credit, the *Form IT-214 Claim for Real Property Tax Credit for Homeowners and Renters*.

## Summary Statistics

For 2005, 278,988 households claimed the credit. The total amount of credits claimed totaled \$29.6 million, with an average credit of \$106.20. Table 1 provides a general statistical overview of the 2005 real property circuit breaker tax credit.

**Table 1: State Summary - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>278,988</b>	<b>\$29,628</b>	<b>\$106.20</b>
Age:			
Under 65	182,497	10,143	55.58
65 and over	96,491	19,485	201.94
Type of Residence:			
Homeowner	25,606	2,557	99.85
Renter	253,382	27,071	106.84
Filing Category:			
IT-214 Alone	110,345	17,006	154.11
IT-214 with Return	168,643	12,622	74.85
Household Gross Income:			
\$0 - \$3,000	18,450	1,860	100.81
3,001 - 5,000	27,305	3,113	114.01
5,001 - 7,000	37,671	4,498	119.39
7,001 - 9,000	85,979	11,628	135.25
9,001 - 11,000	32,017	2,902	90.63
11,001 - 14,000	45,936	3,964	86.30
14,001 - 18,000	31,630	1,663	52.58

Major statistical highlights include:

- 65 percent of the credit claimants were under age 65. However, these households received only 34 percent of the total credit. This is because the maximum value of the credit for under age 65 households is \$75, while households age 65 and over can earn a credit up to a maximum of \$375.
- 91 percent of the households claiming the credit were renters. They claimed 91 percent of the total credit, for an average credit of \$106.84 per household.
- Homeowners received an average credit of \$99.85, as compared to renters who received an average credit of \$106.84.
- In 2005, the number of households claiming the credit decreased by 6,216 or 2.2 percent compared to 2004. Total credit claims only decreased by \$.2 million in 2005 resulting in the average credit increasing 1.4 percent to \$106.20.

- Of all 2005 claims, 40 percent were filed without a regular New York State income tax return. In effect, these filers had no State income tax liability and were not required to file a tax return. However, because these filers met the residency requirements, had household gross income of \$18,000 or less, owned real property with a total market value of \$85,000 or less, and met the monthly rental limitations for renters among other conditions, they were still entitled to a credit for part of the real property taxes or rent they paid during 2005.

Table 2 displays a summary of credits received by residents of each county in New York for 2004 and 2005. Year-over-year, the number of claims requested by residents decreased in all but eleven counties.

**Table 2: Real Property Circuit Breaker Tax Credit Use by County — 2004-2005**

County	2004			2005		
	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Albany	2,546	\$157	\$61.54	2,312	\$143	\$61.80
Allegany	782	58	73.73	827	60	72.46
Bronx	34,764	3,902	112.25	36,283	4,116	113.45
Broome	4,132	273	66.12	4,031	267	66.26
Cattaraugus	1,417	92	65.08	1,284	81	62.98
Cayuga	1,222	79	64.91	1,139	71	62.30
Chautauqua	3,107	215	69.16	2,790	188	67.52
Chemung	2,006	136	67.61	1,906	127	66.64
Chenango	752	50	66.22	714	48	67.01
Clinton	812	51	63.03	763	50	66.07
Columbia	293	20	66.72	269	19	70.12
Cortland	930	81	87.38	918	73	79.07
Delaware	536	42	77.60	503	37	74.31
Dutchess	688	58	84.51	731	54	74.16
Erie	22,609	1,771	78.34	20,697	1,633	78.88
Essex	479	33	69.60	449	30	65.76
Franklin	912	67	73.16	823	62	75.07
Fulton	1,490	111	74.21	1,377	100	72.71
Genesee	714	50	69.62	581	42	72.88
Greene	482	32	65.93	354	24	67.31
Hamilton	64	4	60.03	53	3	56.72
Herkimer	1,055	75	71.07	1,032	69	66.92
Jefferson	1,105	71	64.66	941	61	64.74

**Table 2: Real Property Circuit Breaker Tax Credit Use by County — 2004-2005**

County	2004			2005		
	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Kings	64,895	8,532	131.47	66,492	8,849	133.09
Lewis	212	14	67.43	175	11	64.54
Livingston	539	37	69.11	499	34	67.31
Madison	715	48	67.19	669	45	67.10
Monroe	13,006	1,001	76.96	12,277	959	78.14
Montgomery	1,246	106	84.72	1,096	93	84.43
Nassau	3,560	294	82.59	3,334	265	79.53
New York	31,283	4,055	129.62	32,577	4,309	132.27
Niagara	4,625	332	71.71	4,343	305	70.24
Oneida	4,792	332	69.32	4,515	309	68.52
Onondaga	5,380	411	76.31	4,885	367	75.15
Ontario	837	55	66.01	823	52	62.66
Orange	2,282	158	69.32	2,266	149	65.65
Orleans	480	39	81.20	434	34	79.18
Oswego	1,634	106	64.87	1,551	101	64.99
Otsego	596	43	71.96	583	40	68.53
Putnam	86	7	78.13	99	7	70.79
Queens	34,405	4,204	122.19	35,747	4,384	122.64
Rensselaer	1,548	104	67.45	1,336	91	67.84
Richmond	3,251	340	104.70	2,820	325	115.24
Rockland	1,369	103	75.06	1,330	100	75.32
St. Lawrence	1,348	85	63.20	1,352	85	62.61
Saratoga	1,217	78	64.34	1,037	67	64.27
Schenectady	2,134	157	73.57	1,768	131	74.23
Schoharie	378	29	75.48	330	24	71.96
Schuyler	297	21	70.70	299	19	62.47
Seneca	543	35	65.18	445	29	64.07
Steuben	1,568	106	67.70	1,475	98	66.60
Suffolk	3,885	311	80.09	3,562	270	75.79
Sullivan	963	66	68.28	1,033	68	66.07
Tioga	574	37	64.33	536	35	65.06
Tompkins	845	51	60.14	735	45	61.66
Ulster	1,256	85	67.49	1,170	76	65.32
Warren	643	40	62.21	499	31	62.17
Washington	621	48	76.95	499	37	73.28
Wayne	1,055	74	70.15	1,054	75	71.20
Westchester	3,226	250	77.53	3,516	266	75.72
Wyoming	498	40	79.50	437	32	72.49
Yates	263	18	70.31	220	15	69.13
Unclassified *	4,252	589	138.45	393	39	99.69
<b>Grand Total</b>	<b>285,204</b>	<b>\$29,869</b>	<b>\$104.72</b>	<b>278,988</b>	<b>\$29,628</b>	<b>\$106.20</b>

\*Returns that could not be classified by county

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Table 3 summarizes real property circuit breaker tax credit (RPCBTC) use from 1986 through 2005. The current RPCBTC income and residence eligibility criteria have existed since 1985. Some observations derived from examining the program during the last twenty years include:

- The number of real property tax credit claims declined by approximately 216,000 or 43.6 percent from 1986 to 2005. For most of the period, almost two-thirds of the claims were made by persons under age 65.
- Total real property tax credits claimed decreased by \$14 million or 32.5 percent during the twenty year period from 1986 to 2005. The decrease in the value of credits was less than the percentage decline in the total number of claims because the average credit rose from \$89 to \$106 or 19.1 percent during that time.
- The average credit claimed by individuals under 65 years old has dropped 5.1 percent during the twenty year period.
- In contrast, the average credit claimed by individuals age 65 and over has increased almost steadily between 1986 and 2005, growing by 33.8 percent over the twenty year period. The only year that saw a substantial decline was 1998, where data indicates that the average credit declined by approximately 9 percent from the previous year's figure.
- The share of total credit value claimed by those individuals age 65 and over has increased from slightly more than one-half to almost two-thirds between 1986 and 2005, mainly because of the increase in their average credit.

**Table 3: Real Property Circuit Breaker Tax Credit – 1986-2005**

Year	Claims			Total Credits (000)			Average Credit		
	Total	Under 65	65 and Over	Total	Under 65	65 and Over	Total	Under 65	65 and Over
2005	278,988	182,497	96,491	\$29,628	\$10,143	\$19,485	\$106	\$56	\$202
2004	285,204	190,519	94,685	29,869	10,583	19,286	105	56	204
2003	302,950	198,250	104,700	32,610	11,119	21,491	108	56	205
2002	285,417	181,397	104,020	31,162	10,196	20,965	109	56	202
2001	282,335	178,102	104,233	30,949	10,050	20,899	110	56	200
2000	298,736	191,016	107,720	32,136	10,796	21,340	108	57	198
1999	313,398	202,243	111,155	33,371	11,796	21,575	106	58	194
1998	320,336	208,721	111,615	31,795	11,957	19,837	99	57	178
1997	368,919	231,767	137,152	40,205	13,437	26,767	109	58	195
1996	338,316	209,041	129,275	37,245	12,195	25,051	110	58	194
1995	331,457	202,008	129,449	35,907	11,585	24,323	108	57	188
1994	520,054	355,718	164,336	52,055	21,066	30,989	100	59	189
1993	479,052	321,208	157,844	48,001	18,848	29,153	100	59	185
1992	517,116	350,736	166,380	50,577	20,590	29,987	98	59	180
1991	449,718	298,506	151,212	43,306	17,336	25,970	96	58	172
1990	543,673	373,249	170,424	50,800	21,995	28,805	93	59	169
1989	509,771	336,301	173,470	48,247	19,764	28,483	95	59	164
1988	505,362	337,276	168,086	46,920	19,842	27,078	93	59	161
1987	499,577	333,820	165,757	45,880	19,788	26,092	92	59	157
1986	495,075	337,332	157,743	43,924	20,028	23,896	89	59	151

Table 4 compares the amount of real property taxes paid, the number of real property tax credits, and the amount of those credits for homeowners age 65 and over for tax years 2004 and 2005. Table 4 indicates that the total amount of credit claimed by homeowners age 65 and over declined by 16.8 percent in 2005. This credit drop is due to a 16.4 percent decrease in the number of homeowners claiming the credit coupled with a 14.8 percent decrease in the amount of real property taxes paid.

Table 5 displays the average amount of real property taxes paid, average household income, and average amount of credits. The amount of real property tax credit that homeowners are eligible for is determined by subtracting a percentage of their household gross income from the real property taxes paid (including school district taxes). The percentage of household income subtracted from real property taxes increases with income up to an eligible income limit of \$18,000. Table 5 shows that the average household income for homeowners increased by 1.2 percent from 2004 to 2005 while the average property tax paid increased 1.9 percent. These increases resulted in a 0.5 percent decrease in the average credit amount.

**Table 4. Real Property Circuit Breaker Tax Credit Claimed by Homeowners age 65 and over - 2004-2005**

Household	2004			2005			Percent Change 2004 - 2005		
	Real Property Taxes Paid*	Number of Credits	Amount of Credits (\$000)	Real Property Taxes Paid*	Number of Credits	Amount of Credits (\$000)	Real Property Taxes Paid*	Number of Credits	Amount of Credits (\$000)
<b>Total</b>	<b>\$21,039</b>	<b>12,775</b>	<b>\$2,107</b>	<b>\$17,917</b>	<b>10,681</b>	<b>\$1,752</b>	<b>(14.8)</b>	<b>(16.4)</b>	<b>(16.8)</b>
\$0 - \$3,000	708	475	151	312	215	66	(55.9)	(54.7)	(56.3)
3,001 - 5,000	436	310	86	612	407	118	40.4	31.3	37.2
5,001 - 7,000	1,034	747	183	890	619	154	(14.0)	(17.1)	(15.8)
7,001 - 9,000	2,642	1,814	380	2,111	1,475	314	(20.1)	(18.7)	(17.4)
9,001 - 11,000	3,194	2,138	389	2,630	1,732	316	(17.7)	(19.0)	(18.8)
11,001 - 14,000	5,890	3,527	529	5,022	2,968	446	(14.7)	(15.8)	(15.7)
14,001 - 18,000	7,135	3,764	389	6,341	3,265	339	(11.1)	(13.3)	(12.9)

\* includes school district taxes paid

Calculations do not reflect the rounding of individual numbers.

**Table 5. Average Real Property Circuit Breaker Tax Credit Claimed by Homeowners age 65 and over - 2004-2005**

Household	2004			2005			Percent Change 2004 - 2005		
	Average Real Property Taxes Paid*	Average Household Income	Average Amount of Credits	Average Real Property Taxes Paid*	Average Household Income	Average Amount of Credits	Average Real Property Taxes Paid*	Average Household Income	Average Amount of Credits
<b>Total</b>	<b>\$1,647</b>	<b>\$11,453</b>	<b>\$165</b>	<b>\$1,677</b>	<b>\$11,590</b>	<b>\$164</b>	<b>1.9</b>	<b>1.2</b>	<b>(0.5)</b>
\$0 - \$3,000	1,491	1,011	318	1,451	1,605	307	(2.6)	58.8	(3.4)
3,001 - 5,000	1,406	4,158	277	1,504	3,115	290	6.9	(25.1)	4.5
5,001 - 7,000	1,384	6,120	245	1,437	6,138	249	3.8	0.3	1.6
7,001 - 9,000	1,456	8,073	209	1,431	8,136	213	(1.7)	0.8	1.6
9,001 - 11,000	1,494	10,075	182	1,518	10,062	182	1.6	(0.1)	0.3
11,001 - 14,000	1,670	12,485	150	1,692	12,509	150	1.3	0.2	0.2
14,001 - 18,000	1,896	15,874	103	1,942	15,872	104	2.5	(0.0)	0.5

\* includes school district taxes paid

Calculations do not reflect the rounding of individual numbers.

Table 6 indicates that the total amount of credit claimed by homeowners under age 65 decreased in 2005. A 6.8 percent decrease in the number of homeowners under age 65 who were eligible for the credit, coupled with a 5.0 percent decrease in the average amount of real property taxes paid, was the primary impetus for the 6.8 percent decrease in the amount of credit claimed. The data in Table 7 indicates that the average household income of homeowners under age 65 increased by only 0.1 percent from 2004 to 2005 compared to an average real property tax increase of 2.0 percent.

**Table 6. Real Property Circuit Breaker Tax Credit Claimed by Homeowners under age 65 - 2004-2005**

Household Gross Income	2004			2005			Percent Change 2004 - 2005		
	Real Property Taxes Paid* (000)	Number of Credits	Amount of Credits (000)	Real Property Taxes Paid* (000)	Number of Credits	Amount of Credits (000)	Real Property Taxes Paid* (000)	Number of Credits	Amount of Credits (000)
<b>Total</b>	<b>\$28,803</b>	<b>16,015</b>	<b>\$864</b>	<b>\$27,368</b>	<b>14,925</b>	<b>\$805</b>	<b>(5.0)</b>	<b>(6.8)</b>	<b>(6.8)</b>
\$0 - \$3,000	2,832	1,644	118	1,707	1,054	75	(39.7)	(35.9)	(36.4)
3,001 - 5,000	1,791	1,136	76	2,682	1,544	107	49.8	35.9	40.1
5,001 - 7,000	2,362	1,455	91	2,153	1,306	81	(8.8)	(10.2)	(10.6)
7,001 - 9,000	3,262	1,979	116	3,091	1,857	108	(5.2)	(6.2)	(6.8)
9,001 - 11,000	3,595	2,117	114	3,327	1,915	104	(7.5)	(9.5)	(8.9)
11,001 - 14,000	6,136	3,273	162	5,909	3,119	155	(3.7)	(4.7)	(4.5)
14,001 - 18,000	8,826	4,411	187	8,499	4,130	176	(3.7)	(6.4)	(6.1)

\* includes school district taxes paid

Calculations do not reflect the rounding of individual numbers.

**Table 7. Average Real Property Circuit Breaker Tax Credit Claimed by Homeowners under age 65 - 2004-2005**

Household Gross Income	2004			2005			Percent Change 2004 - 2005		
	Average Real Property Taxes Paid*	Average Household Income	Average Amount of Credits	Average Real Property Taxes Paid*	Average Household Income	Average Amount of Credits	Average Real Property Taxes Paid*	Average Household Income	Average Amount of Credits
<b>Total</b>	<b>\$1,799</b>	<b>\$10,212</b>	<b>\$54</b>	<b>\$1,834</b>	<b>\$10,227</b>	<b>\$54</b>	<b>2.0</b>	<b>0.1</b>	<b>(0.0)</b>
\$0 - \$3,000	1,723	1,014	72	1,619	1,535	71	(6.0)	51.4	(0.8)
3,001 - 5,000	1,577	4,085	67	1,737	2,575	69	10.2	(37.0)	3.1
5,001 - 7,000	1,623	6,052	63	1,649	6,051	62	1.6	(0.0)	(0.3)
7,001 - 9,000	1,648	8,007	59	1,664	8,033	58	1.0	0.3	(0.7)
9,001 - 11,000	1,698	10,034	54	1,737	10,005	54	2.3	(0.3)	0.7
11,001 - 14,000	1,875	12,509	49	1,895	12,512	50	1.1	0.0	0.2
14,001 - 18,000	2,001	15,961	42	2,058	15,990	42	2.8	0.2	0.2

\* includes school district taxes paid

Calculations do not reflect the rounding of individual numbers.

The remaining tables in this report provide claimant age, residence, household gross income and filing information for each of New York's 62 counties.

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## Endnotes

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

**Albany****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>2,312</b>	<b>\$143</b>	<b>\$61.80</b>
Age:			
Under 65	2,148	117	54.32
65 and over	164	26	159.71
Type of Residence:			
Homeowner	259	24	92.69
Renter	2,053	119	57.90
Filing Category:			
IT-214 Alone	93	13	141.75
IT-214 with Return	2,219	130	58.45
Household Gross Income:			
\$0 - \$3,000	188	13	70.32
3,001 - 5,000	268	19	70.75
5,001 - 7,000	273	19	68.92
7,001 - 9,000	376	27	71.69
9,001 - 11,000	309	19	60.66
11,001 - 14,000	463	26	55.97
14,001 - 18,000	435	20	46.59

**Allegany****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>827</b>	<b>\$60</b>	<b>\$72.46</b>
Age:			
Under 65	696	38	54.65
65 and over	131	22	167.10
Type of Residence:			
Homeowner	344	31	90.18
Renter	483	29	59.84
Filing Category:			
IT-214 Alone	110	12	113.40
IT-214 with Return	717	47	66.18
Household Gross Income:			
\$0 - \$3,000	53	5	94.83
3,001 - 5,000	68	5	80.31
5,001 - 7,000	100	8	83.12
7,001 - 9,000	150	13	86.19
9,001 - 11,000	129	9	68.11
11,001 - 14,000	185	12	63.03
14,001 - 18,000	142	8	54.56

**Bronx****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>36,283</b>	<b>\$4,116</b>	<b>\$113.45</b>
Age:			
Under 65	22,826	1,289	56.46
65 and over	13,457	2,828	210.12
Type of Residence:			
Homeowner	360	46	128.52
Renter	35,923	4,070	113.30
Filing Category:			
IT-214 Alone	19,468	2,807	144.21
IT-214 with Return	16,815	1,309	77.84
Household Gross Income:			
\$0 - \$3,000	2,196	226	102.95
3,001 - 5,000	3,082	345	111.91
5,001 - 7,000	6,550	887	135.37
7,001 - 9,000	14,026	1,845	131.53
9,001 - 11,000	3,756	370	98.38
11,001 - 14,000	4,124	315	76.36
14,001 - 18,000	2,549	129	50.75

**Broome****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>4,031</b>	<b>\$267</b>	<b>\$66.26</b>
Age:			
Under 65	3,542	193	54.51
65 and over	489	74	151.34
Type of Residence:			
Homeowner	871	70	80.12
Renter	3,160	197	62.44
Filing Category:			
IT-214 Alone	438	50	114.75
IT-214 with Return	3,593	217	60.35
Household Gross Income:			
\$0 - \$3,000	307	23	74.55
3,001 - 5,000	425	32	75.33
5,001 - 7,000	469	35	74.32
7,001 - 9,000	672	51	76.53
9,001 - 11,000	538	36	66.87
11,001 - 14,000	835	53	63.24
14,001 - 18,000	785	37	47.28

**Cattaraugus****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>1,284</b>	<b>\$81</b>	<b>\$62.98</b>
Age:			
Under 65	1,152	61	53.10
65 and over	132	20	149.27
Type of Residence:			
Homeowner	411	30	73.12
Renter	873	51	58.21
Filing Category:			
IT-214 Alone	140	14	101.36
IT-214 with Return	1,144	67	58.29
Household Gross Income:			
\$0 - \$3,000	93	7	76.84
3,001 - 5,000	102	7	72.25
5,001 - 7,000	121	8	66.94
7,001 - 9,000	233	17	74.70
9,001 - 11,000	211	14	67.42
11,001 - 14,000	249	14	57.51
14,001 - 18,000	275	12	44.74

**Cayuga****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>1,139</b>	<b>\$71</b>	<b>\$62.30</b>
Age:			
Under 65	1,033	55	53.41
65 and over	106	16	148.97
Type of Residence:			
Homeowner	291	23	78.03
Renter	848	48	56.90
Filing Category:			
IT-214 Alone	90	11	125.39
IT-214 with Return	1,049	60	56.89
Household Gross Income:			
\$0 - \$3,000	68	5	69.54
3,001 - 5,000	96	6	67.64
5,001 - 7,000	143	10	68.69
7,001 - 9,000	170	12	68.88
9,001 - 11,000	163	11	67.72
11,001 - 14,000	267	16	60.78
14,001 - 18,000	232	11	47.17

**Chautauqua**

**Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>2,790</b>	<b>\$188</b>	<b>\$67.52</b>
Age:			
Under 65	2,412	129	53.35
65 and over	378	60	157.94
Type of Residence:			
Homeowner	790	67	84.38
Renter	2,000	122	60.87
Filing Category:			
IT-214 Alone	383	47	122.05
IT-214 with Return	2,407	142	58.85
Household Gross Income:			
\$0 - \$3,000	200	15	73.69
3,001 - 5,000	256	20	78.71
5,001 - 7,000	291	21	72.89
7,001 - 9,000	510	41	80.44
9,001 - 11,000	407	28	68.03
11,001 - 14,000	616	37	60.80
14,001 - 18,000	510	26	51.23

**Chemung**

**Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>1,906</b>	<b>\$127</b>	<b>\$66.64</b>
Age:			
Under 65	1,668	91	54.80
65 and over	238	36	149.64
Type of Residence:			
Homeowner	465	39	83.69
Renter	1,441	88	61.14
Filing Category:			
IT-214 Alone	277	29	105.72
IT-214 with Return	1,629	98	59.99
Household Gross Income:			
\$0 - \$3,000	151	12	76.86
3,001 - 5,000	197	14	70.65
5,001 - 7,000	196	14	72.92
7,001 - 9,000	347	26	73.94
9,001 - 11,000	286	20	69.44
11,001 - 14,000	382	24	62.37
14,001 - 18,000	347	18	51.45

**Chenango****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>714</b>	<b>\$48</b>	<b>\$67.01</b>
Age:			
Under 65	614	33	53.61
65 and over	100	15	149.28
Type of Residence:			
Homeowner	288	24	82.09
Renter	426	24	56.81
Filing Category:			
IT-214 Alone	62	7	113.92
IT-214 with Return	652	41	62.55
Household Gross Income:			
\$0 - \$3,000	57	5	83.54
3,001 - 5,000	73	6	77.44
5,001 - 7,000	73	5	65.81
7,001 - 9,000	112	8	74.64
9,001 - 11,000	115	7	60.03
11,001 - 14,000	141	10	69.16
14,001 - 18,000	143	8	53.22

**Clinton****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>763</b>	<b>\$50</b>	<b>\$66.07</b>
Age:			
Under 65	681	37	54.14
65 and over	82	14	165.15
Type of Residence:			
Homeowner	169	14	81.61
Renter	594	37	61.64
Filing Category:			
IT-214 Alone	66	9	132.29
IT-214 with Return	697	42	59.80
Household Gross Income:			
\$0 - \$3,000	66	5	73.29
3,001 - 5,000	95	8	80.14
5,001 - 7,000	88	6	66.78
7,001 - 9,000	124	10	79.57
9,001 - 11,000	107	7	67.94
11,001 - 14,000	154	9	58.21
14,001 - 18,000	129	6	46.36

**Columbia****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>269</b>	<b>\$19</b>	<b>\$70.12</b>
Age:			
Under 65	232	13	54.47
65 and over	37	6	168.27
Type of Residence:			
Homeowner	57	5	88.82
Renter	212	14	65.09
Filing Category:			
IT-214 Alone	24	4	152.38
IT-214 with Return	245	15	62.07
Household Gross Income:			
\$0 - \$3,000	17	2	91.29
3,001 - 5,000	26	2	74.08
5,001 - 7,000	26	2	70.73
7,001 - 9,000	47	4	85.57
9,001 - 11,000	45	3	77.60
11,001 - 14,000	54	3	58.65
14,001 - 18,000	54	3	53.06

**Cortland****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>918</b>	<b>\$73</b>	<b>\$79.07</b>
Age:			
Under 65	671	36	53.17
65 and over	247	37	149.42
Type of Residence:			
Homeowner	342	36	105.44
Renter	576	37	63.41
Filing Category:			
IT-214 Alone	215	28	129.34
IT-214 with Return	703	45	63.70
Household Gross Income:			
\$0 - \$3,000	44	4	80.77
3,001 - 5,000	64	5	82.55
5,001 - 7,000	96	8	82.27
7,001 - 9,000	144	14	95.82
9,001 - 11,000	126	12	93.37
11,001 - 14,000	218	17	76.70
14,001 - 18,000	226	14	60.04

**Delaware****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>503</b>	<b>\$37</b>	<b>\$74.31</b>
Age:			
Under 65	401	22	54.74
65 and over	102	15	151.22
Type of Residence:			
Homeowner	186	18	96.59
Renter	317	19	61.23
Filing Category:			
IT-214 Alone	58	7	120.03
IT-214 with Return	445	30	68.35
Household Gross Income:			
\$0 - \$3,000	35	3	81.11
3,001 - 5,000	52	5	86.98
5,001 - 7,000	55	4	74.64
7,001 - 9,000	76	6	74.01
9,001 - 11,000	88	7	78.24
11,001 - 14,000	103	8	76.31
14,001 - 18,000	94	6	58.93

**Dutchess****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>731</b>	<b>\$54</b>	<b>\$74.16</b>
Age:			
Under 65	617	33	53.41
65 and over	114	21	186.48
Type of Residence:			
Homeowner	91	9	99.55
Renter	640	45	70.55
Filing Category:			
IT-214 Alone	100	17	169.24
IT-214 with Return	631	37	59.09
Household Gross Income:			
\$0 - \$3,000	59	4	76.12
3,001 - 5,000	94	7	73.91
5,001 - 7,000	97	7	73.77
7,001 - 9,000	152	15	99.24
9,001 - 11,000	81	6	76.63
11,001 - 14,000	118	8	67.88
14,001 - 18,000	130	6	48.58

**Erie****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>20,697</b>	<b>\$1,633</b>	<b>\$78.88</b>
Age:			
Under 65	16,712	929	55.60
65 and over	3,985	703	176.51
Type of Residence:			
Homeowner	3,867	424	109.69
Renter	16,830	1,208	71.80
Filing Category:			
IT-214 Alone	5,274	671	127.16
IT-214 with Return	15,423	962	62.37
Household Gross Income:			
\$0 - \$3,000	1,534	118	77.06
3,001 - 5,000	2,286	193	84.44
5,001 - 7,000	2,620	243	92.63
7,001 - 9,000	4,055	370	91.17
9,001 - 11,000	2,996	240	80.15
11,001 - 14,000	3,887	284	73.12
14,001 - 18,000	3,319	185	55.61

**Essex****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>449</b>	<b>\$30</b>	<b>\$65.76</b>
Age:			
Under 65	392	21	53.20
65 and over	57	9	152.16
Type of Residence:			
Homeowner	158	13	81.96
Renter	291	17	56.97
Filing Category:			
IT-214 Alone	31	5	152.42
IT-214 with Return	418	25	59.33
Household Gross Income:			
\$0 - \$3,000	38	3	76.16
3,001 - 5,000	39	3	78.26
5,001 - 7,000	43	3	77.12
7,001 - 9,000	71	5	73.59
9,001 - 11,000	75	5	67.04
11,001 - 14,000	89	6	63.75
14,001 - 18,000	94	4	46.15

**Franklin**

**Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>823</b>	<b>\$62</b>	<b>\$75.07</b>
Age:			
Under 65	694	38	55.36
65 and over	129	23	181.14
Type of Residence:			
Homeowner	282	30	105.04
Renter	541	32	59.45
Filing Category:			
IT-214 Alone	90	13	140.78
IT-214 with Return	733	49	67.01
Household Gross Income:			
\$0 - \$3,000	71	6	84.85
3,001 - 5,000	91	7	82.10
5,001 - 7,000	93	8	84.58
7,001 - 9,000	139	13	94.12
9,001 - 11,000	120	9	75.58
11,001 - 14,000	172	12	67.70
14,001 - 18,000	137	7	48.39

**Fulton**

**Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>1,377</b>	<b>\$100</b>	<b>\$72.71</b>
Age:			
Under 65	1,129	61	54.22
65 and over	248	39	156.93
Type of Residence:			
Homeowner	466	44	94.42
Renter	911	56	61.61
Filing Category:			
IT-214 Alone	190	26	136.05
IT-214 with Return	1,187	74	62.58
Household Gross Income:			
\$0 - \$3,000	93	8	85.25
3,001 - 5,000	128	10	76.46
5,001 - 7,000	144	11	79.69
7,001 - 9,000	216	19	87.31
9,001 - 11,000	199	15	77.83
11,001 - 14,000	292	21	71.30
14,001 - 18,000	305	16	51.70

**Genesee****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>581</b>	<b>\$42</b>	<b>\$72.88</b>
Age:			
Under 65	447	24	52.69
65 and over	134	19	140.23
Type of Residence:			
Homeowner	190	17	91.13
Renter	391	25	64.01
Filing Category:			
IT-214 Alone	69	8	114.19
IT-214 with Return	512	34	67.31
Household Gross Income:			
\$0 - \$3,000	27	2	70.78
3,001 - 5,000	47	4	75.79
5,001 - 7,000	68	5	80.47
7,001 - 9,000	93	7	71.76
9,001 - 11,000	81	7	81.12
11,001 - 14,000	132	10	76.69
14,001 - 18,000	133	8	60.38

**Greene****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>354</b>	<b>\$24</b>	<b>\$67.31</b>
Age:			
Under 65	319	17	54.33
65 and over	35	6	185.63
Type of Residence:			
Homeowner	95	8	79.52
Renter	259	16	62.84
Filing Category:			
IT-214 Alone	17	2	138.24
IT-214 with Return	337	21	63.74
Household Gross Income:			
\$0 - \$3,000	33	2	73.06
3,001 - 5,000	35	3	72.83
5,001 - 7,000	44	3	76.25
7,001 - 9,000	60	5	75.02
9,001 - 11,000	50	4	79.42
11,001 - 14,000	58	4	60.69
14,001 - 18,000	74	4	47.59

**Hamilton**

<b>Real Property Circuit Breaker Tax Credit Use - 2005</b>			
Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>53</b>	<b>\$3</b>	<b>\$56.72</b>
Age:			
Under 65	50	3	52.80
65 and over	3	a/	122.00
Type of Residence:			
Homeowner	18	1	65.89
Renter	35	2	52.00
Filing Category:			
IT-214 Alone	3	a/	49.00
IT-214 with Return	50	3	57.02
Household Gross Income:			
\$0 - \$3,000	4	a/	57.75
3,001 - 5,000	5	a/	69.00
5,001 - 7,000	3	a/	63.00
7,001 - 9,000	9	1	80.22
9,001 - 11,000	9	a/	52.67
11,001 - 14,000	12	1	44.83
14,001 - 18,000	11	1	46.09

a/ - amount is less than \$500

**Herkimer**

<b>Real Property Circuit Breaker Tax Credit Use - 2005</b>			
Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>1,032</b>	<b>\$69</b>	<b>\$66.92</b>
Age:			
Under 65	861	46	53.30
65 and over	171	23	135.54
Type of Residence:			
Homeowner	330	31	92.88
Renter	702	38	54.72
Filing Category:			
IT-214 Alone	133	15	110.00
IT-214 with Return	899	54	60.55
Household Gross Income:			
\$0 - \$3,000	53	4	76.42
3,001 - 5,000	102	8	74.44
5,001 - 7,000	96	7	68.41
7,001 - 9,000	144	11	73.47
9,001 - 11,000	161	12	73.70
11,001 - 14,000	243	16	67.76
14,001 - 18,000	233	12	51.26

**Jefferson****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>941</b>	<b>\$61</b>	<b>\$64.74</b>
Age:			
Under 65	839	44	52.26
65 and over	102	17	167.38
Type of Residence:			
Homeowner	297	25	85.83
Renter	644	35	55.01
Filing Category:			
IT-214 Alone	73	10	130.77
IT-214 with Return	868	51	59.18
Household Gross Income:			
\$0 - \$3,000	53	5	96.02
3,001 - 5,000	81	7	85.78
5,001 - 7,000	93	7	69.96
7,001 - 9,000	152	11	69.60
9,001 - 11,000	143	9	64.02
11,001 - 14,000	232	14	58.89
14,001 - 18,000	187	9	48.01

**Kings****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>66,492</b>	<b>\$8,849</b>	<b>\$133.09</b>
Age:			
Under 65	33,173	1,884	56.80
65 and over	33,319	6,965	209.04
Type of Residence:			
Homeowner	989	129	130.61
Renter	65,503	8,720	133.13
Filing Category:			
IT-214 Alone	38,895	6,368	163.72
IT-214 with Return	27,597	2,481	89.91
Household Gross Income:			
\$0 - \$3,000	3,669	425	115.91
3,001 - 5,000	6,021	879	146.04
5,001 - 7,000	8,318	1,136	136.60
7,001 - 9,000	26,764	4,205	157.13
9,001 - 11,000	5,997	631	105.27
11,001 - 14,000	11,339	1,331	117.38
14,001 - 18,000	4,384	241	54.95

**Lewis****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>175</b>	<b>\$11</b>	<b>\$64.54</b>
Age:			
Under 65	146	8	52.43
65 and over	29	4	125.52
Type of Residence:			
Homeowner	77	6	77.82
Renter	98	5	54.11
Filing Category:			
IT-214 Alone	22	2	111.27
IT-214 with Return	153	9	57.82
Household Gross Income:			
\$0 - \$3,000	13	1	66.77
3,001 - 5,000	8	1	67.13
5,001 - 7,000	22	2	68.41
7,001 - 9,000	20	2	76.65
9,001 - 11,000	27	2	73.41
11,001 - 14,000	43	3	63.67
14,001 - 18,000	42	2	50.76

**Livingston****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>499</b>	<b>\$34</b>	<b>\$67.31</b>
Age:			
Under 65	437	23	53.65
65 and over	62	10	163.55
Type of Residence:			
Homeowner	153	13	84.44
Renter	346	21	59.73
Filing Category:			
IT-214 Alone	41	5	116.12
IT-214 with Return	458	29	62.94
Household Gross Income:			
\$0 - \$3,000	35	3	77.09
3,001 - 5,000	40	3	74.30
5,001 - 7,000	54	4	74.81
7,001 - 9,000	90	7	81.47
9,001 - 11,000	67	5	76.72
11,001 - 14,000	115	7	59.13
14,001 - 18,000	98	5	46.98

**Madison****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>669</b>	<b>\$45</b>	<b>\$67.10</b>
Age:			
Under 65	569	30	52.83
65 and over	100	15	148.30
Type of Residence:			
Homeowner	227	19	84.51
Renter	442	26	58.16
Filing Category:			
IT-214 Alone	86	11	127.43
IT-214 with Return	583	34	58.20
Household Gross Income:			
\$0 - \$3,000	34	3	74.82
3,001 - 5,000	69	5	72.58
5,001 - 7,000	71	5	74.56
7,001 - 9,000	97	8	83.39
9,001 - 11,000	98	7	67.96
11,001 - 14,000	152	10	65.70
14,001 - 18,000	148	7	49.39

**Monroe****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>12,277</b>	<b>\$959</b>	<b>\$78.14</b>
Age:			
Under 65	10,201	573	56.16
65 and over	2,076	386	186.13
Type of Residence:			
Homeowner	2,222	217	97.49
Renter	10,055	743	73.86
Filing Category:			
IT-214 Alone	3,333	392	117.47
IT-214 with Return	8,944	568	63.48
Household Gross Income:			
\$0 - \$3,000	1,043	76	72.44
3,001 - 5,000	1,412	118	83.58
5,001 - 7,000	1,921	182	94.88
7,001 - 9,000	2,566	231	90.17
9,001 - 11,000	1,496	117	78.30
11,001 - 14,000	1,950	132	67.84
14,001 - 18,000	1,889	103	54.37

**Montgomery****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>1,096</b>	<b>\$93</b>	<b>\$84.43</b>
Age:			
Under 65	819	44	54.21
65 and over	277	48	173.77
Type of Residence:			
Homeowner	384	46	120.45
Renter	712	46	65.00
Filing Category:			
IT-214 Alone	161	25	154.27
IT-214 with Return	935	68	72.40
Household Gross Income:			
\$0 - \$3,000	76	7	93.29
3,001 - 5,000	94	9	99.16
5,001 - 7,000	110	9	83.79
7,001 - 9,000	159	17	105.06
9,001 - 11,000	153	15	95.14
11,001 - 14,000	233	20	84.06
14,001 - 18,000	271	16	59.27

**Nassau****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>3,334</b>	<b>\$265</b>	<b>\$79.53</b>
Age:			
Under 65	2,779	151	54.49
65 and over	555	114	204.92
Type of Residence:			
Homeowner	219	34	154.44
Renter	3,115	231	74.26
Filing Category:			
IT-214 Alone	364	75	205.54
IT-214 with Return	2,970	190	64.08
Household Gross Income:			
\$0 - \$3,000	254	26	101.34
3,001 - 5,000	340	30	89.16
5,001 - 7,000	428	42	98.05
7,001 - 9,000	602	63	104.06
9,001 - 11,000	469	33	69.31
11,001 - 14,000	664	44	65.61
14,001 - 18,000	577	28	49.23

**New York  
(Manhattan)**

**Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>32,577</b>	<b>\$4,309</b>	<b>\$132.27</b>
Age:			
Under 65	15,768	891	56.53
65 and over	16,809	3,418	203.33
Type of Residence:			
Homeowner	270	28	104.26
Renter	32,307	4,281	132.51
Filing Category:			
IT-214 Alone	17,988	2,797	155.49
IT-214 with Return	14,589	1,512	103.65
Household Gross Income:			
\$0 - \$3,000	1,917	251	131.01
3,001 - 5,000	3,114	445	143.01
5,001 - 7,000	5,060	746	147.52
7,001 - 9,000	13,775	2,054	149.13
9,001 - 11,000	3,235	370	114.40
11,001 - 14,000	3,593	339	94.44
14,001 - 18,000	1,883	102	54.43

**Niagara**

**Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>4,343</b>	<b>\$305</b>	<b>\$70.24</b>
Age:			
Under 65	3,622	198	54.70
65 and over	721	107	148.32
Type of Residence:			
Homeowner	998	94	94.29
Renter	3,345	211	63.07
Filing Category:			
IT-214 Alone	658	76	115.97
IT-214 with Return	3,685	229	62.08
Household Gross Income:			
\$0 - \$3,000	321	23	71.45
3,001 - 5,000	424	31	74.10
5,001 - 7,000	466	34	73.09
7,001 - 9,000	718	55	77.01
9,001 - 11,000	640	50	78.14
11,001 - 14,000	904	64	71.09
14,001 - 18,000	870	47	54.13

**Oneida****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>4,515</b>	<b>\$309</b>	<b>\$68.52</b>
Age:			
Under 65	3,859	207	53.73
65 and over	656	102	155.52
Type of Residence:			
Homeowner	957	84	87.43
Renter	3,558	226	63.43
Filing Category:			
IT-214 Alone	690	81	117.27
IT-214 with Return	3,825	228	59.72
Household Gross Income:			
\$0 - \$3,000	257	19	75.36
3,001 - 5,000	423	33	78.81
5,001 - 7,000	479	37	77.62
7,001 - 9,000	812	68	83.51
9,001 - 11,000	674	48	70.79
11,001 - 14,000	934	59	63.68
14,001 - 18,000	936	44	47.51

**Onondaga****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>4,885</b>	<b>\$367</b>	<b>\$75.15</b>
Age:			
Under 65	3,927	211	53.72
65 and over	958	156	162.97
Type of Residence:			
Homeowner	1,475	154	104.44
Renter	3,410	213	62.48
Filing Category:			
IT-214 Alone	760	107	141.20
IT-214 with Return	4,125	260	62.98
Household Gross Income:			
\$0 - \$3,000	309	23	75.63
3,001 - 5,000	440	36	81.50
5,001 - 7,000	528	43	81.36
7,001 - 9,000	769	71	91.72
9,001 - 11,000	656	52	79.84
11,001 - 14,000	1,078	80	74.44
14,001 - 18,000	1,105	62	55.88

**Ontario****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>823</b>	<b>\$52</b>	<b>\$62.66</b>
Age:			
Under 65	733	39	53.18
65 and over	90	13	139.86
Type of Residence:			
Homeowner	214	17	77.61
Renter	609	35	57.41
Filing Category:			
IT-214 Alone	44	5	122.09
IT-214 with Return	779	46	59.30
Household Gross Income:			
\$0 - \$3,000	51	3	65.18
3,001 - 5,000	89	6	69.58
5,001 - 7,000	83	6	72.06
7,001 - 9,000	124	9	71.00
9,001 - 11,000	112	7	60.99
11,001 - 14,000	165	11	64.78
14,001 - 18,000	199	10	48.98

**Orange****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>2,266</b>	<b>\$149</b>	<b>\$65.65</b>
Age:			
Under 65	2,052	110	53.36
65 and over	214	39	183.43
Type of Residence:			
Homeowner	182	21	113.97
Renter	2,084	128	61.43
Filing Category:			
IT-214 Alone	194	28	142.44
IT-214 with Return	2,072	121	58.46
Household Gross Income:			
\$0 - \$3,000	106	7	68.37
3,001 - 5,000	146	12	81.94
5,001 - 7,000	182	13	73.91
7,001 - 9,000	332	28	83.58
9,001 - 11,000	495	33	67.17
11,001 - 14,000	588	35	59.47
14,001 - 18,000	417	20	48.26

**Orleans****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>434</b>	<b>\$34</b>	<b>\$79.18</b>
Age:			
Under 65	330	18	54.19
65 and over	104	16	158.50
Type of Residence:			
Homeowner	193	19	98.53
Renter	241	15	63.69
Filing Category:			
IT-214 Alone	77	12	155.23
IT-214 with Return	357	22	62.78
Household Gross Income:			
\$0 - \$3,000	29	2	86.14
3,001 - 5,000	43	3	74.77
5,001 - 7,000	36	3	79.83
7,001 - 9,000	58	6	100.03
9,001 - 11,000	60	5	82.53
11,001 - 14,000	105	9	84.42
14,001 - 18,000	103	6	59.82

**Oswego****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>1,551</b>	<b>\$101</b>	<b>\$64.99</b>
Age:			
Under 65	1,378	75	54.24
65 and over	173	26	150.65
Type of Residence:			
Homeowner	417	36	86.65
Renter	1,134	65	57.03
Filing Category:			
IT-214 Alone	137	18	131.46
IT-214 with Return	1,414	83	58.55
Household Gross Income:			
\$0 - \$3,000	129	10	73.93
3,001 - 5,000	158	12	75.55
5,001 - 7,000	188	12	62.65
7,001 - 9,000	213	14	67.86
9,001 - 11,000	261	19	71.47
11,001 - 14,000	325	21	63.45
14,001 - 18,000	277	14	49.89

**Otsego****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>583</b>	<b>\$40</b>	<b>\$68.53</b>
Age:			
Under 65	499	27	53.41
65 and over	84	13	158.33
Type of Residence:			
Homeowner	212	18	84.34
Renter	371	22	59.50
Filing Category:			
IT-214 Alone	45	7	149.20
IT-214 with Return	538	33	61.78
Household Gross Income:			
\$0 - \$3,000	35	2	68.11
3,001 - 5,000	61	6	92.77
5,001 - 7,000	52	4	69.65
7,001 - 9,000	93	7	78.44
9,001 - 11,000	98	7	73.26
11,001 - 14,000	121	7	60.02
14,001 - 18,000	123	7	53.27

**Putnam****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>99</b>	<b>\$7</b>	<b>\$70.79</b>
Age:			
Under 65	88	5	54.70
65 and over	11	2	199.45
Type of Residence:			
Homeowner	10	1	108.70
Renter	89	6	66.53
Filing Category:			
IT-214 Alone	8	2	190.63
IT-214 with Return	91	5	60.25
Household Gross Income:			
\$0 - \$3,000	9	1	99.00
3,001 - 5,000	12	1	64.83
5,001 - 7,000	9	1	71.22
7,001 - 9,000	19	2	97.74
9,001 - 11,000	8	1	76.38
11,001 - 14,000	26	1	56.65
14,001 - 18,000	16	1	47.31

**Queens****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>35,747</b>	<b>\$4,384</b>	<b>\$122.64</b>
Age:			
Under 65	20,520	1,157	56.36
65 and over	15,227	3,228	211.96
Type of Residence:			
Homeowner	1,294	167	129.23
Renter	34,453	4,217	122.39
Filing Category:			
IT-214 Alone	15,265	2,587	169.50
IT-214 with Return	20,482	1,797	87.72
Household Gross Income:			
\$0 - \$3,000	2,855	343	120.27
3,001 - 5,000	4,004	544	135.75
5,001 - 7,000	4,867	646	132.75
7,001 - 9,000	11,685	1,772	151.66
9,001 - 11,000	3,661	380	103.70
11,001 - 14,000	5,427	526	96.94
14,001 - 18,000	3,248	173	53.28

**Rensselaer****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>1,336</b>	<b>\$91</b>	<b>\$67.84</b>
Age:			
Under 65	1,181	64	54.51
65 and over	155	26	169.37
Type of Residence:			
Homeowner	244	25	103.69
Renter	1,092	65	59.83
Filing Category:			
IT-214 Alone	103	16	152.20
IT-214 with Return	1,233	75	60.79
Household Gross Income:			
\$0 - \$3,000	99	8	80.92
3,001 - 5,000	159	12	77.14
5,001 - 7,000	150	11	70.13
7,001 - 9,000	202	16	78.39
9,001 - 11,000	194	13	67.91
11,001 - 14,000	294	19	64.19
14,001 - 18,000	238	12	50.23

**Richmond****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>2,820</b>	<b>\$325</b>	<b>\$115.24</b>
Age:			
Under 65	1,716	97	56.28
65 and over	1,104	228	206.89
Type of Residence:			
Homeowner	78	9	119.86
Renter	2,742	316	115.11
Filing Category:			
IT-214 Alone	1,479	214	144.69
IT-214 with Return	1,341	111	82.77
Household Gross Income:			
\$0 - \$3,000	255	31	123.25
3,001 - 5,000	284	31	110.86
5,001 - 7,000	380	43	112.91
7,001 - 9,000	1,030	143	138.36
9,001 - 11,000	294	28	96.81
11,001 - 14,000	385	38	98.29
14,001 - 18,000	192	10	53.93

**Rockland****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>1,330</b>	<b>\$100</b>	<b>\$75.32</b>
Age:			
Under 65	1,138	61	53.17
65 and over	192	40	206.59
Type of Residence:			
Homeowner	39	4	108.69
Renter	1,291	96	74.31
Filing Category:			
IT-214 Alone	133	26	195.35
IT-214 with Return	1,197	74	61.98
Household Gross Income:			
\$0 - \$3,000	76	7	90.16
3,001 - 5,000	124	13	103.88
5,001 - 7,000	123	13	103.93
7,001 - 9,000	247	23	94.84
9,001 - 11,000	260	17	66.09
11,001 - 14,000	280	17	62.08
14,001 - 18,000	220	10	43.94

**St. Lawrence****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>1,352</b>	<b>\$85</b>	<b>\$62.61</b>
Age:			
Under 65	1,240	67	53.64
65 and over	112	18	161.94
Type of Residence:			
Homeowner	386	28	73.03
Renter	966	56	58.45
Filing Category:			
IT-214 Alone	155	16	103.64
IT-214 with Return	1,197	69	57.29
Household Gross Income:			
\$0 - \$3,000	96	7	69.05
3,001 - 5,000	125	9	75.74
5,001 - 7,000	145	10	68.77
7,001 - 9,000	260	19	74.02
9,001 - 11,000	189	12	63.61
11,001 - 14,000	283	16	56.61
14,001 - 18,000	254	11	44.44

**Saratoga****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>1,037</b>	<b>\$67</b>	<b>\$64.27</b>
Age:			
Under 65	935	50	53.50
65 and over	102	17	162.99
Type of Residence:			
Homeowner	202	17	84.67
Renter	835	50	59.33
Filing Category:			
IT-214 Alone	52	8	149.75
IT-214 with Return	985	59	59.76
Household Gross Income:			
\$0 - \$3,000	64	5	84.64
3,001 - 5,000	108	8	71.25
5,001 - 7,000	133	9	67.87
7,001 - 9,000	163	12	75.45
9,001 - 11,000	142	10	68.37
11,001 - 14,000	220	13	57.79
14,001 - 18,000	207	10	47.28

**Schenectady****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>1,768</b>	<b>\$131</b>	<b>\$74.23</b>
Age:			
Under 65	1,475	81	54.73
65 and over	293	51	172.42
Type of Residence:			
Homeowner	453	50	110.46
Renter	1,315	81	61.75
Filing Category:			
IT-214 Alone	221	36	162.05
IT-214 with Return	1,547	95	61.69
Household Gross Income:			
\$0 - \$3,000	115	9	78.38
3,001 - 5,000	202	15	72.19
5,001 - 7,000	210	16	75.87
7,001 - 9,000	248	21	83.03
9,001 - 11,000	275	23	83.18
11,001 - 14,000	373	28	74.73
14,001 - 18,000	345	20	59.06

**Schoharie****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>330</b>	<b>\$24</b>	<b>\$71.96</b>
Age:			
Under 65	274	15	53.81
65 and over	56	9	160.75
Type of Residence:			
Homeowner	125	11	87.53
Renter	205	13	62.46
Filing Category:			
IT-214 Alone	47	7	145.94
IT-214 with Return	283	17	59.67
Household Gross Income:			
\$0 - \$3,000	15	1	91.60
3,001 - 5,000	27	2	84.44
5,001 - 7,000	47	4	82.34
7,001 - 9,000	53	5	87.60
9,001 - 11,000	60	4	73.00
11,001 - 14,000	60	4	60.92
14,001 - 18,000	68	4	52.12

**Schuyler****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>299</b>	<b>\$19</b>	<b>\$62.47</b>
Age:			
Under 65	262	14	53.78
65 and over	37	5	124.00
Type of Residence:			
Homeowner	111	9	78.06
Renter	188	10	53.27
Filing Category:			
IT-214 Alone	17	2	126.53
IT-214 with Return	282	17	58.61
Household Gross Income:			
\$0 - \$3,000	18	1	69.39
3,001 - 5,000	30	2	68.03
5,001 - 7,000	34	2	71.03
7,001 - 9,000	45	3	63.42
9,001 - 11,000	43	2	57.98
11,001 - 14,000	53	3	65.92
14,001 - 18,000	76	4	54.38

**Seneca****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>445</b>	<b>\$29</b>	<b>\$64.07</b>
Age:			
Under 65	390	21	52.86
65 and over	55	8	143.60
Type of Residence:			
Homeowner	140	11	81.55
Renter	305	17	56.05
Filing Category:			
IT-214 Alone	37	5	132.78
IT-214 with Return	408	24	57.84
Household Gross Income:			
\$0 - \$3,000	31	2	72.32
3,001 - 5,000	41	3	66.02
5,001 - 7,000	38	3	79.26
7,001 - 9,000	60	4	69.78
9,001 - 11,000	58	4	67.31
11,001 - 14,000	104	7	65.29
14,001 - 18,000	113	6	50.18

**Steuben****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>1,475</b>	<b>\$98</b>	<b>\$66.60</b>
Age:			
Under 65	1,291	69	53.71
65 and over	184	29	157.04
Type of Residence:			
Homeowner	495	39	79.61
Renter	980	59	60.03
Filing Category:			
IT-214 Alone	154	18	117.88
IT-214 with Return	1,321	80	60.62
Household Gross Income:			
\$0 - \$3,000	111	10	87.93
3,001 - 5,000	125	10	81.42
5,001 - 7,000	175	13	73.69
7,001 - 9,000	243	18	72.07
9,001 - 11,000	238	16	67.13
11,001 - 14,000	315	19	60.95
14,001 - 18,000	268	13	47.43

**Suffolk****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>3,562</b>	<b>\$270</b>	<b>\$75.79</b>
Age:			
Under 65	2,957	160	54.07
65 and over	605	110	181.95
Type of Residence:			
Homeowner	435	60	137.51
Renter	3,127	210	67.21
Filing Category:			
IT-214 Alone	446	75	167.60
IT-214 with Return	3,116	195	62.65
Household Gross Income:			
\$0 - \$3,000	274	20	74.34
3,001 - 5,000	422	33	79.18
5,001 - 7,000	377	31	82.18
7,001 - 9,000	613	59	96.61
9,001 - 11,000	476	38	80.58
11,001 - 14,000	745	52	70.31
14,001 - 18,000	655	35	53.82

**Sullivan**

**Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>1,033</b>	<b>\$68</b>	<b>\$66.07</b>
Age:			
Under 65	904	47	52.52
65 and over	129	21	161.02
Type of Residence:			
Homeowner	203	18	90.10
Renter	830	50	60.19
Filing Category:			
IT-214 Alone	77	10	135.45
IT-214 with Return	956	58	60.48
Household Gross Income:			
\$0 - \$3,000	42	4	89.69
3,001 - 5,000	80	7	81.38
5,001 - 7,000	109	7	66.33
7,001 - 9,000	180	13	74.09
9,001 - 11,000	153	11	72.63
11,001 - 14,000	234	15	63.49
14,001 - 18,000	235	11	48.65

**Tioga**

**Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>536</b>	<b>\$35</b>	<b>\$65.06</b>
Age:			
Under 65	475	26	53.75
65 and over	61	9	153.16
Type of Residence:			
Homeowner	185	15	79.89
Renter	351	20	57.25
Filing Category:			
IT-214 Alone	41	4	102.17
IT-214 with Return	495	31	61.99
Household Gross Income:			
\$0 - \$3,000	38	3	85.42
3,001 - 5,000	49	4	75.20
5,001 - 7,000	62	4	64.84
7,001 - 9,000	94	7	71.76
9,001 - 11,000	69	4	64.91
11,001 - 14,000	108	7	62.49
14,001 - 18,000	116	6	51.29

**Tompkins****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>735</b>	<b>\$45</b>	<b>\$61.66</b>
Age:			
Under 65	688	37	54.02
65 and over	47	8	173.45
Type of Residence:			
Homeowner	147	12	80.95
Renter	588	33	56.83
Filing Category:			
IT-214 Alone	27	4	146.48
IT-214 with Return	708	41	58.42
Household Gross Income:			
\$0 - \$3,000	90	6	67.92
3,001 - 5,000	89	7	77.40
5,001 - 7,000	77	6	74.65
7,001 - 9,000	119	8	67.39
9,001 - 11,000	91	5	55.63
11,001 - 14,000	150	8	52.77
14,001 - 18,000	119	6	46.82

**Ulster****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>1,170</b>	<b>\$76</b>	<b>\$65.32</b>
Age:			
Under 65	1,055	58	55.24
65 and over	115	18	157.82
Type of Residence:			
Homeowner	171	16	92.94
Renter	999	61	60.59
Filing Category:			
IT-214 Alone	69	10	147.84
IT-214 with Return	1,101	66	60.15
Household Gross Income:			
\$0 - \$3,000	105	8	73.15
3,001 - 5,000	115	8	66.62
5,001 - 7,000	143	10	70.55
7,001 - 9,000	207	15	73.92
9,001 - 11,000	147	11	73.47
11,001 - 14,000	240	14	60.28
14,001 - 18,000	213	10	48.94

**Warren****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>499</b>	<b>\$31</b>	<b>\$62.17</b>
Age:			
Under 65	457	24	52.97
65 and over	42	7	162.31
Type of Residence:			
Homeowner	109	8	72.91
Renter	390	23	59.17
Filing Category:			
IT-214 Alone	35	5	144.31
IT-214 with Return	464	26	55.98
Household Gross Income:			
\$0 - \$3,000	17	1	65.82
3,001 - 5,000	56	4	68.54
5,001 - 7,000	44	3	67.73
7,001 - 9,000	68	5	76.57
9,001 - 11,000	82	6	72.73
11,001 - 14,000	121	7	56.89
14,001 - 18,000	111	5	45.34

**Washington****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>499</b>	<b>\$37</b>	<b>\$73.28</b>
Age:			
Under 65	409	22	53.12
65 and over	90	15	164.88
Type of Residence:			
Homeowner	201	18	89.60
Renter	298	19	62.27
Filing Category:			
IT-214 Alone	72	10	134.38
IT-214 with Return	427	27	62.98
Household Gross Income:			
\$0 - \$3,000	34	3	79.53
3,001 - 5,000	49	4	79.88
5,001 - 7,000	57	5	80.47
7,001 - 9,000	69	6	81.54
9,001 - 11,000	74	5	71.24
11,001 - 14,000	105	9	82.50
14,001 - 18,000	111	6	52.26

**Wayne****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>1,054</b>	<b>\$75</b>	<b>\$71.20</b>
Age:			
Under 65	901	48	53.57
65 and over	153	27	175.00
Type of Residence:			
Homeowner	288	27	92.39
Renter	766	48	63.23
Filing Category:			
IT-214 Alone	124	19	152.03
IT-214 with Return	930	56	60.42
Household Gross Income:			
\$0 - \$3,000	61	5	76.87
3,001 - 5,000	110	9	82.27
5,001 - 7,000	121	11	91.55
7,001 - 9,000	154	14	88.51
9,001 - 11,000	160	12	75.09
11,001 - 14,000	230	14	63.03
14,001 - 18,000	218	10	46.24

**Westchester****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>3,516</b>	<b>\$266</b>	<b>\$75.72</b>
Age:			
Under 65	2,925	160	54.62
65 and over	591	106	180.18
Type of Residence:			
Homeowner	157	20	124.87
Renter	3,359	247	73.42
Filing Category:			
IT-214 Alone	490	77	157.61
IT-214 with Return	3,026	189	62.46
Household Gross Income:			
\$0 - \$3,000	270	22	81.62
3,001 - 5,000	393	32	82.05
5,001 - 7,000	478	40	84.60
7,001 - 9,000	702	68	96.40
9,001 - 11,000	472	36	76.59
11,001 - 14,000	653	41	63.15
14,001 - 18,000	548	26	48.28

**Wyoming**

<b>Real Property Circuit Breaker Tax Credit Use - 2005</b>							
Item			Number of Credits			Amount of Credits (000)	Average Credit
<b>Total</b>			<b>437</b>			<b>\$32</b>	<b>\$72.49</b>
Age:							
Under 65			336			17	51.97
65 and over			101			14	140.77
Type of Residence:							
Homeowner			194			17	87.20
Renter			243			15	60.75
Filing Category:							
IT-214 Alone			69			9	128.42
IT-214 with Return			368			23	62.01
Household Gross Income:							
\$0	-	\$3,000	25			2	73.08
3,001	-	5,000	29			2	71.24
5,001	-	7,000	29			3	96.34
7,001	-	9,000	54			4	76.83
9,001	-	11,000	67			5	76.30
11,001	-	14,000	107			8	77.83
14,001	-	18,000	126			7	58.76

**Yates**

<b>Real Property Circuit Breaker Tax Credit Use - 2005</b>							
Item			Number of Credits			Amount of Credits (000)	Average Credit
<b>Total</b>			<b>220</b>			<b>\$15</b>	<b>\$69.13</b>
Age:							
Under 65			179			10	53.85
65 and over			41			6	135.83
Type of Residence:							
Homeowner			92			8	81.63
Renter			128			8	60.14
Filing Category:							
IT-214 Alone			17			2	116.88
IT-214 with Return			203			13	65.13
Household Gross Income:							
\$0	-	\$3,000	5			a/	73.00
3,001	-	5,000	23			2	69.09
5,001	-	7,000	28			2	85.93
7,001	-	9,000	30			2	67.80
9,001	-	11,000	29			2	69.34
11,001	-	14,000	52			4	69.10
14,001	-	18,000	53			3	60.57

a/ - amount is less than \$500

**Unclassified****Real Property Circuit Breaker Tax Credit Use - 2005**

Item	Number of Credits	Amount of Credits (000)	Average Credit
<b>Total</b>	<b>393</b>	<b>\$39</b>	<b>\$99.69</b>
Age:			
Under 65	273	16	59.81
65 and over	120	23	190.43
Type of Residence:			
Homeowner	31	4	137.45
Renter	362	35	96.46
Filing Category:			
IT-214 Alone	309	31	101.76
IT-214 with Return	84	8	92.07
Household Gross Income:			
\$0 - \$3,000	27	2	77.22
3,001 - 5,000	55	6	115.18
5,001 - 7,000	55	5	92.20
7,001 - 9,000	164	17	101.47
9,001 - 11,000	42	4	106.14
11,001 - 14,000	36	4	99.00
14,001 - 18,000	14	1	73.21



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# **Appendix A: Form IT-214 (2005) Claim for Real Property Tax Credit for Homeowners and Renters**

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# Claim for Real Property Tax Credit for Homeowners and Renters



# IT-214

<b>Attach label, or print or type</b>	<b>Important: You must enter your social security number(s) in the boxes to the right.</b>			
	Your first name and middle initial	Your last name (for a <b>joint claim</b> , enter spouse's name on line below)		▼ Your social security number <input style="width: 100%;" type="text"/>
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number <input style="width: 100%;" type="text"/>
	Current mailing address (number and street or rural route)		Apartment number	New York State county of residence ● <input style="width: 100%;" type="text"/>
	City, village, or post office	State	ZIP code	Qualifying social security number if different from above <input style="width: 100%;" type="text"/>
	Street address of New York residence that <b>qualifies</b> you for this credit, if different from above ● <input style="width: 100%;" type="text"/>			
City, village, or post office				
State <b>NY</b>				
ZIP code				

- 1 Were you a New York State resident for all of 2005 (mark an **X** in the appropriate box)? ..... **1.** Yes  No
  - 2 Did you occupy the same residence for at least six months during 2005? ..... **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 2005? ..... **3.** Yes  No
  - 4 Can you be claimed as a dependent on another taxpayer's 2005 federal return? ..... **4.** Yes  No   
**If you marked an X in the Yes box on line 3 or 4, stop; you do not qualify for this credit.**
  - 5 Did you live in a nursing home, public housing, or other residence completely exempted from real property taxes in 2005? (If you marked **Yes**, you **must** attach an explanation to your real property tax credit claim; see instructions.) ..... **5.** Yes  No
  - 6 Including yourself, how many members of your household are filing Form IT-214? Enter number ..... **6.**
  - 7 Were any of the household members included on line 6 (or your spouse, if this is a joint claim) 65 or older on January 1, 2006? (If you marked **Yes**, enter qualifying social security number in the box above line 1; see instructions.) ..... **7.** Yes  No
  - 8 Did you own or pay rent for your residence during 2005? ..... **8.** Own  Rent
- Complete Schedule A or B, and Schedule C, on the back before continuing.**
- 9 Did you enter an amount for the exemption on line 20 of this claim? ..... **9.** Yes  No
  - 10 **Homeowners:** enter amount from line 21. **Renters:** enter amount from line 25 ..... **10.**  .
  - 11 Enter household gross income from line 34 (If more than \$18,000, **stop**; you do not qualify for this credit. If 0 or less, leave lines 12 and 13 blank.) ..... **11.**  . **00**
  - 12 From the table below, enter the rate that applies to your household gross income ..... **12.**  .

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.**  .
- 14 Subtract line 13 from line 10. (If line 13 is more than line 10, **stop**; no credit is allowed.) ..... **14.**  .
- 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.**  .
- 16 Credit limitation (see instructions; enter amount from table) ..... **16.**  .
- 17 Enter the amount from line 15 or 16, whichever is **less**. This is the credit for your household. (If more than one member of your household is filing Form IT-214, see instructions. See line 35 for direct deposit information.) ..... **17.**  .

- Transfer the amount on line 17 of this form to Form IT-150, line 40, or to Form IT-201, line 65.
- Please be sure to sign and date the back of this form.
- **If you are filing a NYS income tax return**, attach this form to your return.
- **If you are not filing a New York State income tax return**, mail this form to:  
**STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001.**



**Schedule A — Homeowners: Enter the amounts you and all qualified members of your household paid during 2005.**

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 — Renters: Enter the amount of rent constituting real property taxes paid during 2005.**

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 2005 .....	22.		.	
<b>23 If line 22 includes charges for:</b>	<b>Enter on line 23:</b>			
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		
24 Adjusted rent (Subtract line 23 from line 22. If monthly average is over \$450, <b>stop</b> ; you do not qualify for this credit.) .....	24.		.	
25 Enter 25% of line 24 here and on line 10. (If over \$1,350, <b>stop</b> ; you do not qualify for this credit.) .....	25.		.	

**Schedule C — Homeowners and renters: Enter the household gross income of all household members.**

26 List below the name, social security number, and the year of birth of everyone, including yourself, who lived in your household in 2005. (Attach additional sheets if necessary.) Enter the total number of household members in the boxes .....

26.	
-----	--

Your name	Social security number	Year of birth
Spouse's name (if married)		
Household member's name		
Household member's name		

**Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and the above household members received during 2005.**

27 Federal adjusted gross income (from Form 1040A, line 22; Form 1040EZ, line 4; or Form 1040, line 38). If you do not have to file a federal return, see Household gross income on the front page of the instructions for this form .....	27.		.	
28 New York State additions to federal adjusted gross income .....	28.		.	
29 Social security payments not included on line 27 .....	29.		.	
30 Supplemental security income (SSI) payments.....	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 here, and on line 11, rounded to the nearest whole dollar.....	34.		.	<b>0 0</b>

35 **Direct deposit:** If you are **not** attaching this claim to your income tax return, and want your credit (from line 17) sent directly to your bank account, complete a, b, and c (see instructions).

a Routing number    ●

b Account type:    ●  Checking    ●  Savings    c Account number    ●

▼ Paid preparer's use only ▼	
Preparer's signature	SSN or PTIN: ●
Firm's name (or yours, if self-employed)	Employer identification number ●
Address	Mark an X if self-employed <input type="checkbox"/>
	Date

▼ Taxpayer(s) sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint claim)	
Date	Daytime phone number (optional) ( )



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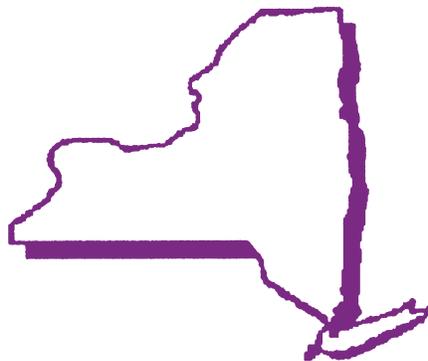
# **Appendix B: Publication 22 (11/05) - FAQs: New York State's Real Property Tax Credit for Homeowners and Renters**

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# FAQs: NEW YORK STATE'S REAL PROPERTY TAX CREDIT FOR HOMEOWNERS AND RENTERS

For tax year 2005



The information presented is current as of this publication's print date. Visit our Web site at [www.nystax.gov](http://www.nystax.gov) for up-to-date information.

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## General

### What is the real property tax credit?

The real property tax credit is available to New York State residents who have household gross income of \$18,000 or less, and pay either real property taxes or rent for their residence. If all qualified members of the household are under age 65, the credit can be as much as \$75. If at least one qualified member of the household is age 65 or older, the credit can be as much as \$375.

### Is the real property tax credit refundable?

New York State residents qualify for a refund of any real property tax credit in excess of their New York State tax liabilities. Residents who are not required to file New York State income tax returns may qualify for a refund of the full amount of the credit. Part-year residents and nonresidents of New York State do not qualify for this credit.

### Who qualifies for the real property tax credit?

A taxpayer who meets certain conditions as either a homeowner or renter (see below), may qualify to claim the real property tax credit. However, a claim for the real property tax credit cannot be made for a taxpayer who has died.

### What conditions does a homeowner need to meet to qualify for the credit?

As a homeowner, you qualify to claim the real property tax credit if you meet all of the following conditions:

- The total household gross income of you **and** the members of your household was \$18,000 or less. (See page 8 of this publication for the definition of *household gross income* and a list of the items that make up your household gross income.)
- You occupied the same New York State residence for six months or more in 2005.
- You or your spouse paid real property taxes on your residence.
- You were a New York State resident for all of 2005.
- You cannot be claimed as a dependent on someone else's federal income tax return.

- Your residence was not completely exempt from real property tax.
- The current market value of all real property (house(s), garage(s), land, etc.) you owned was \$85,000 or less.
- Any rent that you received for nonresidential use of your residence was 20% or less of the total rent that you received.

**What conditions does a renter need to meet to qualify for the credit?**

As a renter, you qualify to claim the real property tax credit if you meet all of the following conditions:

- The total household gross income of you **and** the members of your household was \$18,000 or less. (See page 8 of this publication for the definition of *household gross income* and a list of the items that make up your household gross income.)
- You occupied the same New York State residence for six months or more in 2005.
- You or your spouse paid rent for your residence.
- You were a New York State resident for all of 2005.
- You cannot be claimed as a dependent on someone else's federal income tax return.
- Your residence was not completely exempt from real property taxes.
- The current market value of all real property (house(s), garage(s), land, etc.) you owned was \$85,000 or less.
- The average monthly rent paid by the members of your household was \$450 or less, not counting charges for heat, gas, electricity, furnishings, or board.

## **How to claim the credit**

### **How do I claim the real property tax credit?**

To claim the real property tax credit, complete Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*.

If you are filing a New York State income tax return, you must attach the completed Form IT-214 to Form IT-150 or Form IT-201, *Resident Income Tax Return*.

If you qualify to claim the real property tax credit, but are not required to file a New York State income tax return, you can file for a refund of the credit by using Form IT-214 only.

### **When can I claim the credit?**

If you are filing a New York State income tax return, attach Form IT-214 to your return. File your New York State return as soon as you can after January 1, 2006, but not later than April 17, 2006 (April 18, 2006 if you file your federal return at the IRS Service Center in Andover, MA).

If you cannot meet the filing date you may request an extension of time by filing Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*. The filing date for the income tax return and Form IT-214 will be automatically extended for six months if you file Form IT-370 on time and pay any tax owed with Form IT-370.

If you file a New York State resident income tax return without claiming the real property tax credit and later determine that you qualify to claim the credit, you may still be able to claim the credit by filing Form IT-214. You have until April 17, 2009, to file Form IT-214 for tax year 2005.

If you are not required to file a New York State income tax return you can file Form IT-214 for tax year 2005 after January 1, 2006, but no later than April 17, 2009.

## Definitions

### **Who are members of my household for purposes of the real property tax credit?**

*Members of your household* are all who share your residence and its furnishings, facilities, and accommodations, whether those household members 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, a daughter, or a descendant of either;
- a stepson or stepdaughter;
- a brother, sister, stepbrother, or stepsister;
- a father, mother, or an ancestor or 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.

### **What is my household gross income?**

*Household gross income* is the annual total of the following items of income that you and all members of your household received during 2005:

- Federal adjusted gross income (even if you do not have to file a federal return, you must compute this amount and include it in *household gross income*).
- New York State additions to federal adjusted gross income (see pages 9-11 of this publication).
- Support money, including foster care support payments.

- Income earned abroad exempted by section 911 of the Internal Revenue Code (IRC).
- Supplemental security income (SSI) payments to the extent not included in federal adjusted gross income.
- 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 or disability benefits received under a no-fault automobile policy.)
- 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.
- The gross amount of pensions and annuities, including railroad retirement benefits to the extent not included in federal adjusted gross income.
- All payments received under the Social Security Act and veterans disability pensions, less any Medicare premiums deducted from your benefit, reported on federal Form SSA-1099, *Social Security Benefit Statement*.

Certain items of income not included in federal adjusted gross income must be added to federal adjusted gross income to compute *household gross income*. (For a complete list of

New York State additions, see the instructions for Form IT-201.)

Some of the more common additions are:

**Other states' bond interest:**

Interest income on obligations of other states (or political subdivisions of those states) that was received or credited in 2005, but was not included in your federal adjusted gross income. This includes interest income on state and local bonds (but not those of New York State or of local governments within the state), interest and dividend income on tax-exempt bond mutual funds, and tax-exempt money market funds that invest in obligations of states other than New York.

**Interest on federal bonds:**

Interest or dividend income received by or credited to you in 2005 on bonds or securities of any United States authority, commission, or instrumentality that federal laws exempt from federal income tax but not from state tax.

**State income taxes:**

State, local, and foreign income taxes, including unincorporated business taxes, deducted in computing federal adjusted gross income for tax year 2005.

**Interest expense:**

Interest expense on loans used to buy bonds and securities whose interest is exempt from New York State tax, if the interest expense was deducted when computing federal adjusted gross income for tax year 2005.

**Public employees 414(h) retirement contributions:**

The amount of 414(h) retirement contributions for 2005, shown on an employee's federal Form W-2, *Wage and Tax Statement*, made by a Tier 3 or Tier 4 member of the New York State and Local Retirement Systems. These retirement systems include the New York State Employees' Retirement System and the New York State Police and Fire Retirement System; or a Tier 3 or Tier 4 member of the New York State Teachers' Retirement System; or an employee of the State or City University of New York who belongs to the Optional

Retirement Program; or any tier member of the New York City Employees' Retirement System, the New York City Teachers' Retirement System, the New York City Board of Education Retirement System, the New York City Police Pension Fund, or the New York City Fire Department Pension Fund; or members of the Manhattan and Bronx Surface Transportation Operating Authority (MABSTOA) Pension Plan.

**NYC flexible benefits program:**

The IRC 125 amount for 2005, shown on an employee's federal Form W-2, *Wage and Tax Statement*, that was deducted from the employee's salary, under a flexible benefits program established on behalf of the employees by the city of New York and certain other New York City public employers. These public employers include the City University of New York, New York City Health and Hospitals Corporation, New York City Transit Authority, New York City Housing Authority, New York City Off-Track Betting Corporation, New York City Rehabilitation Mortgage Insurance Corporation, New York City Board of Education, New York City School Construction Authority, Manhattan and Bronx Surface Transportation Operating Authority, or the Staten Island Rapid Transit Authority (section 612(b)(31) of the Tax Law).

**NYC health insurance and welfare benefit fund:**

The amount shown on an employee's 2005 federal Form W-2, *Wage and Tax Statement*, that was deducted from the employee's salary for health insurance and the welfare benefit surcharge, for career pension plan members of the New York City Employees' Retirement System or the New York City Board of Education Retirement System (section 612(b)(32) of the Tax Law).

*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 due to exposure to herbicides containing dioxin (Agent Orange) or pursuant to certain Agent Orange product liability litigation.

Further, *household gross income* does not include payments made to individuals because of their status as victims of Nazi persecution as defined in federal Public Law 103-286.

**What is considered a *residence* for purposes of the credit?**

A *residence* is a dwelling that you own or rent and includes up to one acre of land around it. The residence must be located in New York State. If the 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. (Contact your local assessor to help determine the amount of rent or real property tax paid for the one acre surrounding your residence.) Each residence within a multiple dwelling unit may qualify. A condominium, a cooperative, or a rental unit within a single dwelling is 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 even if you do not directly pay the taxes on the home (e.g., the owner of the park where your home is located pays the taxes on it) .

**What are *real property taxes paid* for purposes of the credit?**

*Real property taxes paid* are all current, prior, and prepaid 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' or STAR tax exemptions do **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 that would be allowed 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 the 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 the household own.

If your residence is part of a multiple dwelling unit or a multiple purpose building, include only the amount of real property taxes paid that can reasonably be attributed 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.

**What is *adjusted rent*?**

*Adjusted rent* is the rent paid after subtracting charges, if any, for heat, gas, electricity, furnishings, or board. If these charges are not separately stated, complete schedule B on Form IT-214 to compute the amount of adjusted rent. Include only rent that was paid by members of the household. Do not include any rent paid for the residence by someone other than a member of your household. Do not include any subsidized part of a rental charge when computing adjusted rent.

**What is meant by *rent constituting real property taxes paid*?**

*Rent constituting real property taxes paid* is 25% of the adjusted rent paid on a New York State residence during the tax year.

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

## **Frequently asked questions and answers about New York State's real property tax credit**

- 1. In 2005, I changed my New York residence to another location within New York State. Do I still qualify for the credit?**
  - A. Yes. If you occupied the same residence for at least six months during 2005 and meet the other conditions, you can claim the credit.
  
- 2. I own a mobile home (trailer) located in a trailer park. I pay rent to the landlord that owns the trailer park. I pay no real property taxes. Am I considered an owner or a renter?**
  - A. For the purposes of claiming the credit, you are a renter.
  
- 3. If I live in a senior citizen home or a public housing project, do I qualify for the real property tax credit?**
  - A. Generally, residents of senior citizen homes and public housing projects do not qualify for this credit because these facilities are completely exempt from paying real property taxes. If you reside in a senior citizen home or a public housing project, you should ask the management of your housing facility if your residence is completely exempt from paying real property taxes. If you are a resident of a senior citizen home or a public housing project, do not file Form IT-214 unless you attach a statement explaining how your household qualifies for the credit.
  
- 4. Do I qualify for the real property tax credit if I live in a nursing home?**
  - A. Generally, residents of nursing homes do not qualify for this credit because they share common living facilities. This situation usually disqualifies all residents of a nursing home since they are all considered to be members of one household, with household gross income exceeding \$18,000 and the average monthly rent exceeding \$450. If you are a resident of a nursing home, do not file Form IT-214 unless you attach a statement explaining how your household qualifies for the credit.
  
- 5. Each month my social security benefits are reduced by a deduction for optional Medicare insurance. Do I include the gross amount of my social security benefits in my household gross income?**
  - A. No, include only the actual amount of all social security benefits received when determining your household gross income.

**6. My mother was a member of my household during 2005. Do I include her income when I total my household gross income?**

- A. Yes. When you claim this credit, you have to include in your household gross income all the income as described in this publication that you and all members of your household received during 2005. For the definition of *members of your household* and *household gross income*, see page 8 of this publication.

**7. My friend was a member of my household for part of 2005. Do I include her income in my household gross income?**

- A. Yes, but only the part of the income that she received while a member of your household.

**8. I rented a residence for part of the year and owned a residence for the rest of the year. How do I figure the amount of real property taxes paid?**

- A. Add 25% of the adjusted rent paid (for the number of months you rented) to the prorated part of the real property taxes paid (for the number of months you owned your residence).

**9. More than one member of my household qualifies for the credit. How much can each of us claim?**

- A. If more than one member of your household is filing Form IT-214, you may divide the credit equally among all filers. However, you may also divide the credit any way you want, as long as each qualified member agrees to the division. Each qualified member must file a Form IT-214 showing only his or her share of the credit. Unless you divide the credit equally, each qualified member of the household must attach a copy of the division agreement to his or her Form IT-214.

**10. My father is 68 and lives with me and my family. Does this qualify my household for a higher credit limitation for those 65 or older?**

- A. If your father paid rent or real property taxes for your residence and met all the other conditions for either a homeowner or a renter on pages 5 and 6 of this publication, your household qualifies for a higher limitation. You and your father should each file a separate Form IT-214, with each of you showing only your own share of the credit (see the preceding question and answer).

**11. My father, who was over 65, lived with me and my family for seven months in 2005 before he died. Does this qualify my household for a higher credit limitation for those 65 and older?**

- A. If your father paid rent or real property taxes for your residence, lived in your residence for at least six months during the year, and met all the other conditions for either a homeowner or a renter on pages 5 and 6 of this publication, then your household may qualify for the higher limitation. You must include your father's income for the period that he was a member of the household in computing your household gross income. The combined household gross income of all household members must be \$18,000 or less in order to qualify for the credit. You must divide the total credit equally among all the qualified household members (including the deceased person), and you can only claim your portion of the credit on your Form IT-214. You cannot claim your father's portion of the credit on his behalf. You cannot file a claim for the credit on behalf of a deceased individual.

**12. Part of the rent for my residence is paid by my son who does not live with me. Can I include this in the amount of rent I paid during the tax year?**

- A. No. Include only the rent paid by you and members of your household.

**13. I own property consisting of my home and 10 acres of land around it. Can I include all the real property taxes I paid during the year when I figure my credit?**

- A. No. Include only the amount of real property taxes paid that apply to the residence and one acre of land around it. Your local assessor should be able to assist you in determining the portion of real property tax attributed to the residence and the one acre of land around it.

**14. I am 67 and have a real property tax exemption. Can I include the amount exempted as part of the real property taxes I paid during the year?**

- A. Yes. You can elect to include in real property taxes paid any additional real property taxes that are exempted from tax under section 467 of the Real Property Tax Law (the local exemption for persons 65 or older). However, you cannot include the additional taxes you would have paid had you not qualified for the veterans' or STAR tax exemption. If you do not know the amount exempted under section 467, please contact your local assessor. If you choose to include the exempted amount, 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.

**15 My wife and I are filing jointly for the credit on Form IT-214. Do we have to divide the credit equally?**

- A. You cannot divide the credit on a jointly filed return claim form. However, married taxpayers who file separate income tax returns can divide the credit any way they want. They must each attach a copy of their division agreement to their Form IT-214.

**16. Can I claim the real property tax credit for a taxpayer who died?**

- A. No. A claim cannot be made for a taxpayer who died before filing a 2005 income tax return or Form IT-214.

**17. I did not know the real property tax credit was available. I now realize I was eligible to file Form IT-214 for 2002, 2003, and 2004. I did not have to file New York State income tax returns for those years. Is it too late for me to claim the credit?**

- A. You may still be able to receive a refund for past years. The table below shows if there is still time to file Form IT-214:

<b>Year</b>	<b>Last date to file</b>
2002	April 17, 2006
2003	April 16, 2007
2004	April 15, 2008

If you can still claim the credit, complete and file Form IT-214 (for the year or years that you were eligible) as soon as you can, but before the *Last date to file* shown above.

**18. If any part of my claim for the real property tax credit is refundable, can I have it directly deposited to my bank account?**

- A. Yes. If you are **not required** to file a personal income tax return and are filing Form IT-214 as a separate claim, complete lines 35a, 35b, and 35c of Form IT-214 to have the refundable part of a claim for real property tax credit directly deposited to your bank account. If you are filing Form IT-214 with your personal income tax return, you need only complete the direct deposit lines on the income tax return you are filing to have the refundable part of your claim directly deposited to your bank account.

# New York State Department of Taxation and Finance

## Electronic Services

The NYS Department of Taxation and Finance is continuing its efforts to provide our customers – the citizens and businesses of this state – with world-class service. We are using the latest technology to develop innovative ways to better serve you. Many of these initiatives are available on the Department's Web site at [www.nystax.gov](http://www.nystax.gov).

### General . . .

- ◆ Visit our Taxpayer Answer Centers to find answers or to ask a question.
- ◆ View and pay open assessments.
- ◆ Use the penalty and interest calculator.
- ◆ Sign up for free e-mail notifications through our Subscription Service.

### Individuals . . .

- ◆ Learn how to e-file your income tax return.
- ◆ Determine if you are eligible for **free** e-filing with FreeFile.
- ◆ Determine which income tax form to file.
- ◆ Pay your income taxes by credit card and electronic funds withdrawal.
- ◆ Apply for an income tax installment payment agreement.
- ◆ Apply for an automatic extension of time to file your return.
- ◆ Check the status of your income tax refund.
- ◆ Review your estimated tax account balance.



### Businesses . . .

- ◆ Report newly hired and rehired employees.
- ◆ E-file quarterly International Fuel Tax Agreement (IFTA) reports.
- ◆ Obtain motor carrier credentials (HUT, IFTA, IRP and SSRS) online.
- ◆ Search the corporation tax issuer's allocation percentage inquiry.
- ◆ Search the cigarette tax inquiry for licensed and registered agents, wholesale dealers and retail dealers.

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**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week.

1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

Refund status: 1 800 443-3200

(Automated service for refund status is available 24 hours a day, 7 days a week.)

To order forms and publications: 1 800 462-8100

Personal Income Tax Information Center: 1 800 225-5829

From areas outside the U.S. and outside Canada: (518) 485-6800



**Hotline for the hearing and speech impaired:** If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

