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Real Property Circuit Breaker Tax Credit

2006 Credit Use by County

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Introduction

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.[1]

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 2006 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 2006 form used to claim the credit, the *Form IT-214 Claim for Real Property Tax Credit for Homeowners and Renters.*

Summary Statistics

For 2006, 260,410 households claimed the credit. The total amount of credits claimed totaled $26.8 million, with an average credit of $103.01. Table 1 provides a general statistical overview of the 2006 real property circuit breaker tax credit.

Table 1: State Summary - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**260,410**	**$26,824**	**$103.01**
Age:			
Under 65	187,745	12,734	67.83
65 and over	72,665	14,090	193.90
Type of Residence:			
Homeowner	10,661	1,255	117.70
Renter	249,749	25,569	102.38
Filing Category:			
IT-214 Alone	97,833	14,622	149.46
IT-214 with Return	162,577	12,202	75.05
Household Gross Income:			
$0 - $3,000	17,112	1,691	98.81
3,001 - 5,000	24,580	2,748	111.79
5,001 - 7,000	34,860	3,986	114.34
7,001 - 9,000	81,103	10,643	131.23
9,001 - 11,000	29,268	2,613	89.29
11,001 - 14,000	43,507	3,604	82.83
14,001 - 18,000	29,960	1,536	51.28

Major statistical highlights include:

- 72 percent of the credit claimants were under age 65. However, these households received only 47 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.

- 96 percent of the households claiming the credit were renters. They claimed 95 percent of the total credit, for an average credit of $102.38 per household.

- Homeowners received an average credit of $117.70, as compared to renters who received an average credit of $102.38.

- In 2006, the number of households claiming the credit decreased by 18,578 or 6.7 percent compared to 2005. Total credit claims decreased by $2.8 million in 2006 resulting in the average credit decreasing 3.0 percent to $103.01.

- Of all 2006 claims, 37.6 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 2006.

Table 2 displays a summary of credits received by residents of each county in New York for 2005 and 2006. Year over year, the number of claims requested by residents decreased in all but four counties.

Table 2: Real Property Circuit Breaker Tax Credit Use by County — 2005-2006

	2005			2006		
County	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Albany	2,312	$143	$61.80	2,006	$121	$60.08
Allegany	827	60	72.46	751	51	68.25
Bronx	36,283	4,116	113.45	32,677	3,670	112.30
Broome	4,031	267	66.26	3,852	252	65.44
Cattaraugus	1,284	81	62.98	1,224	79	64.35
Cayuga	1,139	71	62.30	1,072	66	61.76
Chautauqua	2,790	188	67.52	2,683	179	66.54
Chemung	1,906	127	66.64	1,855	117	63.34
Chenango	714	48	67.01	704	45	64.06
Clinton	763	50	66.07	609	40	65.10
Columbia	269	19	70.12	228	15	66.38
Cortland	918	73	79.07	755	57	75.76
Delaware	503	37	74.31	431	31	71.41
Dutchess	731	54	74.16	655	48	72.65
Erie	20,697	1,633	78.88	19,052	1,455	76.39
Essex	449	30	65.76	398	25	63.03
Franklin	823	62	75.07	758	56	74.16
Fulton	1,377	100	72.71	1,293	90	69.81
Genesee	581	42	72.88	543	40	74.30
Greene	354	24	67.31	292	19	63.41
Hamilton	53	3	56.72	29	3	86.59
Herkimer	1,032	69	66.92	880	59	66.86
Jefferson	941	61	64.74	847	53	62.87

Table 2: Real Property Circuit Breaker Tax Credit Use by County — 2005-2006

	2005			2006		
County	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Kings	66,492	8,849	133.09	61,957	7,833	126.43
Lewis	175	11	64.54	167	11	63.81
Livingston	499	34	67.31	467	30	63.52
Madison	669	45	67.10	564	37	65.21
Monroe	12,277	959	78.14	11,114	835	75.13
Montgomery	1,096	93	84.43	1,040	82	79.28
Nassau	3,334	265	79.53	3,147	244	77.46
New York	32,577	4,309	132.27	29,985	3,866	128.92
Niagara	4,343	305	70.24	3,928	272	69.36
Oneida	4,515	309	68.52	4,011	269	67.06
Onondaga	4,885	367	75.15	4,427	321	72.60
Ontario	823	52	62.66	746	47	62.85
Orange	2,266	149	65.65	2,113	135	63.75
Orleans	434	34	79.18	405	30	74.90
Oswego	1,551	101	64.99	1,313	83	63.23
Otsego	583	40	68.53	552	38	67.94
Putnam	99	7	70.79	93	7	79.51
Queens	35,747	4,384	122.64	36,492	4,325	118.53
Rensselaer	1,336	91	67.84	985	65	66.06
Richmond	2,820	325	115.24	2,780	315	113.29
Rockland	1,330	100	75.32	1,441	101	69.87
St. Lawrence	1,352	85	62.61	1,254	78	62.55
Saratoga	1,037	67	64.27	1,021	62	61.12
Schenectady	1,768	131	74.23	1,692	117	69.08
Schoharie	330	24	71.96	267	19	70.57
Schuyler	299	19	62.47	224	15	66.72
Seneca	445	29	64.07	425	26	60.18
Steuben	1,475	98	66.60	1,351	85	63.12
Suffolk	3,562	270	75.79	3,668	262	71.35
Sullivan	1,033	68	66.07	898	60	66.66
Tioga	536	35	65.06	489	31	64.30
Tompkins	735	45	61.66	754	44	58.87
Ulster	1,170	76	65.32	1,140	73	63.76
Warren	499	31	62.17	454	28	61.34
Washington	499	37	73.28	453	32	70.35
Wayne	1,054	75	71.20	923	69	75.25
Westchester	3,516	266	75.72	3,284	247	75.17
Wyoming	437	32	72.49	436	31	69.98
Yates	220	15	69.13	217	14	65.14
Unclassified *	393	39	99.69	139	15	104.65
Grand Total	278,988	$29,628	$106.20	260,410	$26,824	$103.01

*Returns that could not be classified by county

Table 3 summarizes real property circuit breaker tax credit (RPCBTC) use from 1986 through 2006. The current RPCBTC income and residence eligibility criteria have existed since 1985. Some observations derived from examining the program during the last twenty-one years include:

- The number of real property tax credit claims declined by approximately 235,000 or 47.4 percent from 1986 to 2006. For most of the period, two thirds of the claims were made by persons under age 65.

- Total real property tax credits claimed decreased by $17 million or 38.9 percent during the twenty-one year period from 1986 to 2006. 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 $103 or 15.7 percent during that time.

- The average credit claimed by individuals under 65 years old increased 21.4 percent from the previous year. This increase represents a change to a comparatively stable average credit trend over the preceding twenty years.

- The average credit claimed by individuals age 65 and over has increased almost steadily between 1986 and 2006, growing by a total of 28.5 percent over the twenty one year period. However, the average credit reported in 2006 saw a significant decrease when compared to the previous year's figure, falling by 4.0 percent from an average of $202 to an average of $194. The only other year to report a year-over-year decline was 1998.

Table 3: Real Property Circuit Breaker Tax Credit – 1986-2006

	Claims			Total Credits (000)			Average Credit		
Year	Total	Under 65	65 and Over	Total	Under 65	65 and Over	Total	Under 65	65 and Over
2006	260,410	187,745	72,665	$26,824	$12,734	$14,090	$103	$68	$194
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 2005 and 2006. Table 4 indicates that the total amount of credit claimed by homeowners age 65 and over declined by 64.7 percent in 2006. This credit drop is due to a 65.7 percent decrease in the number of homeowners claiming the credit coupled with a 66.4 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 decreased by 3.5 percent from 2005 to 2006 while the average property tax paid decreased 1.9 percent. This resulted in a 3.0 percent increase in the average credit amount.

Table 4. Real Property Circuit Breaker Tax Credit Claimed by Homeowners age 65 and over - 2005-2006

Household Gross Income	2005 Real Property Taxes Paid* (000)	2005 Number of Credits	2005 Amount of Credits (000)	2006 Real Property Taxes Paid* (000)	2006 Number of Credits	2006 Amount of Credits (000)	Percent Change 2005 - 2006 Real Property Taxes Paid*	Percent Change 2005 - 2006 Number of Credits	Percent Change 2005 - 2006 Amount of Credits
Total	$17,917	10,681	$1,752	$6,022	3,660	$619	(66.4)	(65.7)	(64.7)
$0 - $3,000	312	215	66	135	98	29	(56.9)	(54.4)	(55.5)
3,001 - 5,000	612	407	118	236	165	47	(61.4)	(59.5)	(60.4)
5,001 - 7,000	890	619	154	266	190	47	(70.1)	(69.3)	(69.4)
7,001 - 9,000	2,111	1,475	314	894	627	130	(57.7)	(57.5)	(58.7)
9,001 - 11,000	2,630	1,732	316	934	608	112	(64.5)	(64.9)	(64.5)
11,001 - 14,000	5,022	2,968	446	1,764	1,049	157	(64.9)	(64.7)	(64.7)
14,001 - 18,000	6,341	3,265	339	1,794	923	96	(71.7)	(71.7)	(71.6)

* 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 - 2005-2006

Household Gross Income	2005 Average Real Property Taxes Paid*	2005 Average Household Income	2005 Average Amount of Credits	2006 Average Real Property Taxes Paid*	2006 Average Household Income	2006 Average Amount of Credits	Percent Change 2005 - 2006 Average Real Property Taxes Paid*	Percent Change 2005 - 2006 Average Household Income	Percent Change 2005 - 2006 Average Amount of Credits
Total	$1,677	$11,590	$164	$1,645	$11,184	$169	(1.9)	(3.5)	3.0
$0 - $3,000	1,451	1,605	307	1,374	1,517	300	(5.4)	(5.5)	(2.4)
3,001 - 5,000	1,504	3,852	290	1,432	3,726	283	(4.8)	(3.3)	(2.3)
5,001 - 7,000	1,437	6,138	249	1,400	6,186	248	(2.6)	0.8	(0.2)
7,001 - 9,000	1,431	8,136	213	1,425	8,213	207	(0.4)	1.0	(2.9)
9,001 - 11,000	1,518	10,062	182	1,536	10,081	184	1.1	0.2	1.0
11,001 - 14,000	1,692	12,509	150	1,682	12,474	150	(0.6)	(0.3)	(0.2)
14,001 - 18,000	1,942	15,872	104	1,944	15,851	104	0.1	(0.1)	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 2006. A 53.1 percent decrease in the number of homeowners under age 65 who were eligible for the credit, coupled with a 51.2 percent decrease in the total amount of real property taxes paid, resulted in a 21.0 percent decrease in the amount of credit claimed. The data in Table 7 indicates that the average household income of homeowners under age 65 decreased by 7.9 percent from 2005 to 2006 compared to an average real property tax increase of 4.1 percent.

Table 6. Real Property Circuit Breaker Tax Credit Claimed by Homeowners under age 65 - 2005-2006

Household Gross Income	2005 Real Property Taxes Paid* (000)	2005 Number of Credits	2005 Amount of Credits (000)	2006 Real Property Taxes Paid* (000)	2006 Number of Credits	2006 Amount of Credits (000)	Percent Change 2005 - 2006 Real Property Taxes Paid* (000)	Percent Change 2005 - 2006 Number of Credits	Percent Change 2005 - 2006 Amount of Credits (000)
Total	$27,368	14,925	$805	$13,358	7,001	$636	(51.2)	(53.1)	(21.0)
$0 - $3,000	1,707	1,054	75	684	444	42	(60.0)	(57.9)	(43.4)
3,001 - 5,000	2,682	1,544	107	1,073	663	65	(60.0)	(57.1)	(39.3)
5,001 - 7,000	2,153	1,306	81	927	550	58	(56.9)	(57.9)	(29.2)
7,001 - 9,000	3,091	1,857	108	1,628	991	107	(47.3)	(46.6)	(1.1)
9,001 - 11,000	3,327	1,915	104	1,495	886	93	(55.1)	(53.7)	(10.6)
11,001 - 14,000	5,909	3,119	155	2,669	1,541	144	(54.8)	(50.6)	(7.1)
14,001 - 18,000	8,499	4,130	176	4,882	1,926	128	(42.6)	(53.4)	(27.0)

* 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 - 2005-2006

Household Gross Income	2005 Average Real Property Taxes Paid*	2005 Average Household Income	2005 Average Amount of Credits	2006 Average Real Property Taxes Paid*	2006 Average Household Income	2006 Average Amount of Credits	Percent Change 2005 - 2006 Average Real Property Taxes Paid*	Percent Change 2005 - 2006 Average Household Income	Percent Change 2005 - 2006 Average Amount of Credits
Total	$1,834	$10,227	$54	$1,908	$9,418	$55	4.1	(7.9)	1.1
$0 - $3,000	1,619	1,535	71	1,539	2,080	72	(4.9)	35.5	0.7
3,001 - 5,000	1,737	3,935	69	1,619	3,894	68	(6.8)	(1.1)	(1.1)
5,001 - 7,000	1,649	6,051	62	1,686	6,098	63	2.3	0.8	0.9
7,001 - 9,000	1,664	8,033	58	1,643	8,133	59	(1.3)	1.2	1.9
9,001 - 11,000	1,737	10,005	54	1,687	10,016	52	(2.9)	0.1	(3.4)
11,001 - 14,000	1,895	12,512	50	1,732	12,527	47	(8.6)	0.1	(6.0)
14,001 - 18,000	2,058	15,990	42	2,535	15,987	40	23.2	(0.0)	(6.0)

* 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.

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 - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**2,006**	**$121**	**$60.08**
Age:			
Under 65	1,913	107	56.04
65 and over	93	13	143.18
Type of Residence:			
Homeowner	79	8	103.25
Renter	1,927	112	58.31
Filing Category:			
IT-214 Alone	70	9	134.83
IT-214 with Return	1,936	111	57.38
Household Gross Income:			
$0 - $3,000	178	13	70.47
3,001 - 5,000	231	16	70.42
5,001 - 7,000	257	17	66.63
7,001 - 9,000	297	20	67.04
9,001 - 11,000	282	17	60.16
11,001 - 14,000	390	22	55.23
14,001 - 18,000	371	16	43.60

Allegany

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**751**	**$51**	**$68.25**
Age:			
Under 65	677	39	58.34
65 and over	74	12	158.93
Type of Residence:			
Homeowner	120	12	98.33
Renter	631	39	62.53
Filing Category:			
IT-214 Alone	85	10	114.21
IT-214 with Return	666	42	62.38
Household Gross Income:			
$0 - $3,000	47	4	90.62
3,001 - 5,000	69	6	82.58
5,001 - 7,000	81	5	64.77
7,001 - 9,000	132	11	81.67
9,001 - 11,000	107	7	66.31
11,001 - 14,000	169	10	61.33
14,001 - 18,000	146	8	53.51

Bronx

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**32,677**	**$3,670**	**$112.30**
Age:			
Under 65	21,899	1,527	69.71
65 and over	10,778	2,143	198.83
Type of Residence:			
Homeowner	169	23	136.79
Renter	32,508	3,646	112.17
Filing Category:			
IT-214 Alone	16,591	2,351	141.73
IT-214 with Return	16,086	1,318	81.94
Household Gross Income:			
$0 - $3,000	1,860	204	109.87
3,001 - 5,000	2,674	301	112.38
5,001 - 7,000	5,673	735	129.55
7,001 - 9,000	12,883	1,672	129.77
9,001 - 11,000	3,363	340	101.18
11,001 - 14,000	3,844	297	77.24
14,001 - 18,000	2,379	121	50.75

Broome

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**3,852**	**$252**	**$65.44**
Age:			
Under 65	3,496	197	56.43
65 and over	356	55	153.94
Type of Residence:			
Homeowner	272	27	98.46
Renter	3,580	225	62.93
Filing Category:			
IT-214 Alone	331	38	116.10
IT-214 with Return	3,521	214	60.68
Household Gross Income:			
$0 - $3,000	332	24	71.19
3,001 - 5,000	382	29	75.48
5,001 - 7,000	428	31	73.10
7,001 - 9,000	615	48	78.26
9,001 - 11,000	590	38	64.73
11,001 - 14,000	757	46	61.03
14,001 - 18,000	748	36	47.87

Cattaraugus

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,224**	**$79**	**$64.35**
Age:			
Under 65	1,137	64	56.70
65 and over	87	14	164.31
Type of Residence:			
Homeowner	137	13	91.51
Renter	1,087	66	60.93
Filing Category:			
IT-214 Alone	124	13	103.71
IT-214 with Return	1,100	66	59.91
Household Gross Income:			
$0 - $3,000	83	6	66.76
3,001 - 5,000	120	10	84.98
5,001 - 7,000	133	9	67.82
7,001 - 9,000	204	16	78.26
9,001 - 11,000	186	13	68.22
11,001 - 14,000	245	14	56.20
14,001 - 18,000	253	12	45.79

Cayuga

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,072**	**$66**	**$61.76**
Age:			
Under 65	1,006	56	55.63
65 and over	66	10	155.21
Type of Residence:			
Homeowner	100	9	93.23
Renter	972	57	58.52
Filing Category:			
IT-214 Alone	60	8	130.87
IT-214 with Return	1,012	58	57.66
Household Gross Income:			
$0 - $3,000	103	7	69.17
3,001 - 5,000	99	6	65.57
5,001 - 7,000	111	8	67.87
7,001 - 9,000	159	11	72.25
9,001 - 11,000	151	10	66.17
11,001 - 14,000	239	14	58.73
14,001 - 18,000	210	10	45.44

Chautauqua

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**2,683**	**$179**	**$66.54**
Age:			
Under 65	2,445	142	58.01
65 and over	238	37	154.26
Type of Residence:			
Homeowner	299	30	99.11
Renter	2,384	149	62.46
Filing Category:			
IT-214 Alone	312	36	114.67
IT-214 with Return	2,371	143	60.21
Household Gross Income:			
$0 - $3,000	205	15	75.50
3,001 - 5,000	261	21	81.20
5,001 - 7,000	280	20	71.43
7,001 - 9,000	478	37	77.82
9,001 - 11,000	403	26	65.18
11,001 - 14,000	544	33	60.32
14,001 - 18,000	512	26	49.96

Chemung

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,855**	**$117**	**$63.34**
Age:			
Under 65	1,698	96	56.41
65 and over	157	22	138.29
Type of Residence:			
Homeowner	163	15	93.47
Renter	1,692	102	60.43
Filing Category:			
IT-214 Alone	223	22	98.41
IT-214 with Return	1,632	96	58.54
Household Gross Income:			
$0 - $3,000	180	13	70.98
3,001 - 5,000	194	15	75.96
5,001 - 7,000	197	13	66.02
7,001 - 9,000	330	24	72.59
9,001 - 11,000	225	14	64.33
11,001 - 14,000	367	21	57.96
14,001 - 18,000	362	17	47.72

Chenango

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**704**	**$45**	**$64.06**
Age:			
Under 65	644	37	56.73
65 and over	60	9	142.67
Type of Residence:			
Homeowner	103	10	99.92
Renter	601	35	57.91
Filing Category:			
IT-214 Alone	46	5	110.54
IT-214 with Return	658	40	60.81
Household Gross Income:			
$0 - $3,000	48	4	80.48
3,001 - 5,000	63	5	77.21
5,001 - 7,000	77	5	67.21
7,001 - 9,000	102	7	69.36
9,001 - 11,000	111	7	62.13
11,001 - 14,000	149	10	64.44
14,001 - 18,000	154	8	49.48

Clinton

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**609**	**$40**	**$65.10**
Age:			
Under 65	573	33	58.42
65 and over	36	6	171.56
Type of Residence:			
Homeowner	57	6	106.44
Renter	552	34	60.84
Filing Category:			
IT-214 Alone	44	5	122.43
IT-214 with Return	565	34	60.64
Household Gross Income:			
$0 - $3,000	58	4	63.60
3,001 - 5,000	57	6	98.61
5,001 - 7,000	66	5	70.94
7,001 - 9,000	104	8	72.45
9,001 - 11,000	81	6	68.64
11,001 - 14,000	121	7	55.45
14,001 - 18,000	122	6	47.96

Columbia

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**228**	**$15**	**$66.38**
Age:			
Under 65	211	12	56.69
65 and over	17	3	186.59
Type of Residence:			
Homeowner	18	2	109.17
Renter	210	13	62.71
Filing Category:			
IT-214 Alone	16	2	150.69
IT-214 with Return	212	13	60.01
Household Gross Income:			
$0 - $3,000	20	2	90.55
3,001 - 5,000	25	2	74.00
5,001 - 7,000	24	2	64.08
7,001 - 9,000	37	3	87.62
9,001 - 11,000	39	3	66.03
11,001 - 14,000	37	2	51.51
14,001 - 18,000	46	2	48.09

Cortland

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**755**	**$57**	**$75.76**
Age:			
Under 65	640	39	61.03
65 and over	115	18	157.74
Type of Residence:			
Homeowner	145	18	127.02
Renter	610	39	63.58
Filing Category:			
IT-214 Alone	141	18	126.16
IT-214 with Return	614	39	64.19
Household Gross Income:			
$0 - $3,000	49	4	76.45
3,001 - 5,000	57	5	91.77
5,001 - 7,000	58	4	70.55
7,001 - 9,000	130	11	86.12
9,001 - 11,000	102	9	83.92
11,001 - 14,000	178	13	74.39
14,001 - 18,000	181	11	61.50

Delaware

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**431**	**$31**	**$71.41**
Age:			
Under 65	377	23	60.44
65 and over	54	8	148.02
Type of Residence:			
Homeowner	67	7	99.75
Renter	364	24	66.20
Filing Category:			
IT-214 Alone	42	6	132.43
IT-214 with Return	389	25	64.82
Household Gross Income:			
$0 - $3,000	31	2	70.26
3,001 - 5,000	53	4	75.72
5,001 - 7,000	38	2	62.53
7,001 - 9,000	72	6	83.40
9,001 - 11,000	75	6	78.81
11,001 - 14,000	90	6	64.89
14,001 - 18,000	72	4	61.88

Dutchess

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**655**	**$48**	**$72.65**
Age:			
Under 65	619	42	67.19
65 and over	36	6	166.50
Type of Residence:			
Homeowner	33	4	118.36
Renter	622	44	70.22
Filing Category:			
IT-214 Alone	83	14	167.35
IT-214 with Return	572	34	58.91
Household Gross Income:			
$0 - $3,000	43	3	67.74
3,001 - 5,000	87	6	74.17
5,001 - 7,000	92	7	74.72
7,001 - 9,000	124	13	105.10
9,001 - 11,000	78	5	69.56
11,001 - 14,000	122	8	61.66
14,001 - 18,000	109	5	49.21

Erie

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**19,052**	**$1,455**	**$76.39**
Age:			
Under 65	16,348	976	59.72
65 and over	2,704	479	177.20
Type of Residence:			
Homeowner	1,733	228	131.41
Renter	17,319	1,228	70.88
Filing Category:			
IT-214 Alone	4,104	529	128.84
IT-214 with Return	14,948	927	61.99
Household Gross Income:			
$0 - $3,000	1,468	112	76.05
3,001 - 5,000	2,038	171	84.11
5,001 - 7,000	2,375	223	93.80
7,001 - 9,000	3,668	318	86.76
9,001 - 11,000	2,654	207	78.06
11,001 - 14,000	3,603	250	69.39
14,001 - 18,000	3,244	174	53.53

Essex

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**398**	**$25**	**$63.03**
Age:			
Under 65	371	21	55.62
65 and over	27	4	164.81
Type of Residence:			
Homeowner	61	6	91.02
Renter	337	20	57.96
Filing Category:			
IT-214 Alone	23	3	135.52
IT-214 with Return	375	22	58.58
Household Gross Income:			
$0 - $3,000	23	2	72.43
3,001 - 5,000	38	4	94.53
5,001 - 7,000	50	3	62.66
7,001 - 9,000	54	4	67.98
9,001 - 11,000	53	4	69.30
11,001 - 14,000	74	4	60.12
14,001 - 18,000	106	5	46.24

Franklin

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**758**	**$56**	**$74.16**
Age:			
Under 65	673	41	60.18
65 and over	85	16	184.84
Type of Residence:			
Homeowner	112	15	129.58
Renter	646	42	64.55
Filing Category:			
IT-214 Alone	64	10	150.31
IT-214 with Return	694	47	67.13
Household Gross Income:			
$0 - $3,000	65	6	93.72
3,001 - 5,000	99	9	87.85
5,001 - 7,000	94	8	80.29
7,001 - 9,000	127	10	80.11
9,001 - 11,000	111	8	72.88
11,001 - 14,000	152	10	64.78
14,001 - 18,000	110	6	52.41

Fulton

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,293**	**$90**	**$69.81**
Age:			
Under 65	1,130	66	58.53
65 and over	163	24	147.98
Type of Residence:			
Homeowner	159	18	113.33
Renter	1,134	72	63.71
Filing Category:			
IT-214 Alone	132	18	134.33
IT-214 with Return	1,161	73	62.47
Household Gross Income:			
$0 - $3,000	83	7	81.28
3,001 - 5,000	119	10	81.56
5,001 - 7,000	165	12	75.58
7,001 - 9,000	216	17	79.99
9,001 - 11,000	180	13	73.76
11,001 - 14,000	259	17	66.27
14,001 - 18,000	271	14	50.26

Genesee

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**543**	**$40**	**$74.30**
Age:			
Under 65	444	26	59.58
65 and over	99	14	140.30
Type of Residence:			
Homeowner	80	8	99.83
Renter	463	32	69.89
Filing Category:			
IT-214 Alone	41	5	124.90
IT-214 with Return	502	35	70.17
Household Gross Income:			
$0 - $3,000	33	4	119.79
3,001 - 5,000	39	3	74.64
5,001 - 7,000	46	4	86.83
7,001 - 9,000	74	6	83.32
9,001 - 11,000	73	5	73.66
11,001 - 14,000	122	9	75.54
14,001 - 18,000	156	9	55.94

Greene

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**292**	**$19**	**$63.41**
Age:			
Under 65	280	17	61.04
65 and over	12	1	118.67
Type of Residence:			
Homeowner	29	3	91.97
Renter	263	16	60.26
Filing Category:			
IT-214 Alone	8	1	170.13
IT-214 with Return	284	17	60.40
Household Gross Income:			
$0 - $3,000	32	3	78.19
3,001 - 5,000	38	3	68.84
5,001 - 7,000	33	2	75.15
7,001 - 9,000	43	3	64.28
9,001 - 11,000	32	2	74.72
11,001 - 14,000	62	3	54.37
14,001 - 18,000	52	2	45.98

Hamilton

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**29**	**$3**	**$86.59**
Age:			
Under 65	25	1	57.44
65 and over	4	1	268.75
Type of Residence:			
Homeowner	4	a/	65.25
Renter	25	2	90.00
Filing Category:			
IT-214 Alone	0	0	0.00
IT-214 with Return	29	3	86.59
Household Gross Income:			
$0 - $3,000	5	1	125.00
3,001 - 5,000	D/	a/	D/
5,001 - 7,000	D/	a/	D/
7,001 - 9,000	6	1	85.00
9,001 - 11,000	6	a/	72.00
11,001 - 14,000	7	a/	61.71
14,001 - 18,000	D/	a/	D/

D/ Tax Law prohibits the disclosure of individual taxpayer information.

a/ - amount is less than $500

Herkimer

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**880**	**$59**	**$66.86**
Age:			
Under 65	781	47	59.55
65 and over	99	12	124.58
Type of Residence:			
Homeowner	129	14	110.16
Renter	751	45	59.43
Filing Category:			
IT-214 Alone	107	11	104.67
IT-214 with Return	773	48	61.63
Household Gross Income:			
$0 - $3,000	67	5	81.90
3,001 - 5,000	70	5	70.07
5,001 - 7,000	88	5	61.92
7,001 - 9,000	152	11	73.68
9,001 - 11,000	127	9	71.21
11,001 - 14,000	178	12	69.22
14,001 - 18,000	198	10	52.70

Jefferson

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**847**	**$53**	**$62.87**
Age:			
Under 65	797	46	57.36
65 and over	50	8	150.84
Type of Residence:			
Homeowner	105	11	104.76
Renter	742	42	56.95
Filing Category:			
IT-214 Alone	42	5	116.64
IT-214 with Return	805	48	60.07
Household Gross Income:			
$0 - $3,000	66	5	71.00
3,001 - 5,000	83	8	95.33
5,001 - 7,000	97	6	62.51
7,001 - 9,000	138	9	67.20
9,001 - 11,000	108	6	60.01
11,001 - 14,000	185	11	61.55
14,001 - 18,000	170	7	43.84

Kings

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**61,957**	**$7,833**	**$126.43**
Age:			
Under 65	36,458	2,752	75.48
65 and over	25,499	5,081	199.26
Type of Residence:			
Homeowner	513	71	137.87
Renter	61,444	7,762	126.33
Filing Category:			
IT-214 Alone	35,670	5,484	153.74
IT-214 with Return	26,287	2,349	89.36
Household Gross Income:			
$0 - $3,000	3,274	373	113.97
3,001 - 5,000	5,210	766	147.09
5,001 - 7,000	7,560	964	127.54
7,001 - 9,000	25,546	3,790	148.35
9,001 - 11,000	5,389	559	103.72
11,001 - 14,000	10,891	1,162	106.68
14,001 - 18,000	4,079	218	53.47

Lewis

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**167**	**$11**	**$63.81**
Age:			
Under 65	147	8	52.03
65 and over	20	3	150.35
Type of Residence:			
Homeowner	39	4	101.64
Renter	128	7	52.28
Filing Category:			
IT-214 Alone	17	2	130.00
IT-214 with Return	150	8	56.31
Household Gross Income:			
$0 - $3,000	12	1	74.00
3,001 - 5,000	12	1	68.83
5,001 - 7,000	14	1	56.79
7,001 - 9,000	28	2	62.61
9,001 - 11,000	25	2	92.20
11,001 - 14,000	39	2	63.33
14,001 - 18,000	37	2	43.76

Livingston

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**467**	**$30**	**$63.52**
Age:			
Under 65	439	25	57.51
65 and over	28	4	157.79
Type of Residence:			
Homeowner	52	5	86.81
Renter	415	25	60.60
Filing Category:			
IT-214 Alone	27	3	122.85
IT-214 with Return	440	26	59.88
Household Gross Income:			
$0 - $3,000	33	2	65.03
3,001 - 5,000	44	3	79.45
5,001 - 7,000	44	3	73.59
7,001 - 9,000	77	6	79.14
9,001 - 11,000	70	5	66.17
11,001 - 14,000	88	5	58.32
14,001 - 18,000	111	5	44.39

Madison

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**564**	**$37**	**$65.21**
Age:			
Under 65	499	28	56.45
65 and over	65	9	132.42
Type of Residence:			
Homeowner	78	7	87.32
Renter	486	30	61.66
Filing Category:			
IT-214 Alone	53	6	112.55
IT-214 with Return	511	31	60.30
Household Gross Income:			
$0 - $3,000	33	2	73.58
3,001 - 5,000	37	3	86.92
5,001 - 7,000	65	4	67.82
7,001 - 9,000	78	6	73.50
9,001 - 11,000	83	6	69.80
11,001 - 14,000	128	8	65.40
14,001 - 18,000	140	7	48.76

Monroe

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**11,114**	**$835**	**$75.13**
Age:			
Under 65	9,989	652	65.25
65 and over	1,125	183	162.81
Type of Residence:			
Homeowner	876	104	119.24
Renter	10,238	730	71.35
Filing Category:			
IT-214 Alone	2,643	304	115.06
IT-214 with Return	8,471	531	62.66
Household Gross Income:			
$0 - $3,000	848	61	71.44
3,001 - 5,000	1,290	105	81.29
5,001 - 7,000	1,696	154	90.85
7,001 - 9,000	2,317	204	88.23
9,001 - 11,000	1,412	105	74.26
11,001 - 14,000	1,816	119	65.34
14,001 - 18,000	1,735	87	50.43

Montgomery

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,040**	**$82**	**$79.28**
Age:			
Under 65	863	53	60.98
65 and over	177	30	168.49
Type of Residence:			
Homeowner	155	21	136.24
Renter	885	61	69.31
Filing Category:			
IT-214 Alone	129	19	149.71
IT-214 with Return	911	63	69.31
Household Gross Income:			
$0 - $3,000	51	4	78.94
3,001 - 5,000	85	8	92.82
5,001 - 7,000	96	7	77.93
7,001 - 9,000	164	16	97.26
9,001 - 11,000	155	13	86.17
11,001 - 14,000	241	19	77.17
14,001 - 18,000	248	15	61.10

Nassau

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**3,147**	**$244**	**$77.46**
Age:			
Under 65	2,829	181	64.01
65 and over	318	63	197.12
Type of Residence:			
Homeowner	127	21	167.06
Renter	3,020	223	73.69
Filing Category:			
IT-214 Alone	317	61	191.66
IT-214 with Return	2,830	183	64.67
Household Gross Income:			
$0 - $3,000	255	24	92.88
3,001 - 5,000	344	31	89.53
5,001 - 7,000	400	34	85.85
7,001 - 9,000	600	60	100.09
9,001 - 11,000	439	32	72.55
11,001 - 14,000	586	38	64.25
14,001 - 18,000	523	25	48.56

New York (Manhattan)

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**29,985**	**$3,866**	**$128.92**
Age:			
Under 65	17,198	1,375	79.97
65 and over	12,787	2,490	194.76
Type of Residence:			
Homeowner	134	16	121.66
Renter	29,851	3,849	128.96
Filing Category:			
IT-214 Alone	15,749	2,410	153.03
IT-214 with Return	14,236	1,456	102.26
Household Gross Income:			
$0 - $3,000	1,621	216	133.49
3,001 - 5,000	2,657	378	142.27
5,001 - 7,000	4,391	623	141.98
7,001 - 9,000	12,789	1,861	145.53
9,001 - 11,000	3,009	349	116.02
11,001 - 14,000	3,608	334	92.68
14,001 - 18,000	1,905	103	53.85

Niagara

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**3,928**	**$272**	**$69.36**
Age:			
Under 65	3,497	208	59.48
65 and over	431	64	149.54
Type of Residence:			
Homeowner	417	46	111.06
Renter	3,511	226	64.41
Filing Category:			
IT-214 Alone	490	58	118.11
IT-214 with Return	3,438	215	62.41
Household Gross Income:			
$0 - $3,000	286	20	71.67
3,001 - 5,000	388	29	75.93
5,001 - 7,000	404	28	70.31
7,001 - 9,000	649	52	79.45
9,001 - 11,000	589	44	74.37
11,001 - 14,000	814	56	68.42
14,001 - 18,000	798	43	53.91

Oneida

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**4,011**	**$269**	**$67.06**
Age:			
Under 65	3,662	215	58.79
65 and over	349	54	153.76
Type of Residence:			
Homeowner	466	44	95.12
Renter	3,545	225	63.37
Filing Category:			
IT-214 Alone	526	59	112.38
IT-214 with Return	3,485	210	60.22
Household Gross Income:			
$0 - $3,000	255	20	77.46
3,001 - 5,000	352	27	75.28
5,001 - 7,000	458	34	74.85
7,001 - 9,000	725	58	80.08
9,001 - 11,000	540	38	70.24
11,001 - 14,000	850	53	62.29
14,001 - 18,000	831	39	47.53

Onondaga

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**4,427**	**$321**	**$72.60**
Age:			
Under 65	3,854	232	60.33
65 and over	573	89	155.13
Type of Residence:			
Homeowner	650	78	120.01
Renter	3,777	243	64.44
Filing Category:			
IT-214 Alone	604	84	138.38
IT-214 with Return	3,823	238	62.20
Household Gross Income:			
$0 - $3,000	309	24	78.23
3,001 - 5,000	390	31	78.25
5,001 - 7,000	511	40	79.10
7,001 - 9,000	711	62	87.74
9,001 - 11,000	594	45	76.36
11,001 - 14,000	956	68	71.29
14,001 - 18,000	956	50	52.71

Ontario

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**746**	**$47**	**$62.85**
Age:			
Under 65	692	40	58.17
65 and over	54	7	122.76
Type of Residence:			
Homeowner	84	8	93.40
Renter	662	39	58.97
Filing Category:			
IT-214 Alone	35	4	126.83
IT-214 with Return	711	42	59.70
Household Gross Income:			
$0 - $3,000	57	4	71.21
3,001 - 5,000	76	5	71.00
5,001 - 7,000	71	4	61.89
7,001 - 9,000	102	8	75.58
9,001 - 11,000	117	8	66.03
11,001 - 14,000	162	10	60.91
14,001 - 18,000	161	8	48.04

Orange

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**2,113**	**$135**	**$63.75**
Age:			
Under 65	1,963	109	55.74
65 and over	150	25	168.53
Type of Residence:			
Homeowner	92	12	129.61
Renter	2,021	123	60.75
Filing Category:			
IT-214 Alone	156	21	131.78
IT-214 with Return	1,957	114	58.33
Household Gross Income:			
$0 - $3,000	83	6	77.67
3,001 - 5,000	122	9	71.25
5,001 - 7,000	170	12	72.31
7,001 - 9,000	294	24	81.60
9,001 - 11,000	385	25	66.09
11,001 - 14,000	653	38	57.69
14,001 - 18,000	406	20	49.66

Orleans

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**405**	**$30**	**$74.90**
Age:			
Under 65	344	21	59.87
65 and over	61	10	159.66
Type of Residence:			
Homeowner	90	11	119.22
Renter	315	20	62.24
Filing Category:			
IT-214 Alone	57	9	155.70
IT-214 with Return	348	21	61.67
Household Gross Income:			
$0 - $3,000	24	2	77.13
3,001 - 5,000	27	2	71.89
5,001 - 7,000	35	2	69.91
7,001 - 9,000	66	6	90.35
9,001 - 11,000	61	5	87.46
11,001 - 14,000	97	7	75.76
14,001 - 18,000	95	5	57.36

Oswego

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,313**	**$83**	**$63.23**
Age:			
Under 65	1,213	68	56.00
65 and over	100	15	150.91
Type of Residence:			
Homeowner	151	16	108.60
Renter	1,162	67	57.34
Filing Category:			
IT-214 Alone	96	14	144.96
IT-214 with Return	1,217	69	56.78
Household Gross Income:			
$0 - $3,000	104	7	70.23
3,001 - 5,000	137	10	69.94
5,001 - 7,000	150	9	62.17
7,001 - 9,000	209	14	65.68
9,001 - 11,000	195	13	66.55
11,001 - 14,000	288	19	66.74
14,001 - 18,000	230	11	47.32

Otsego

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**552**	**$38**	**$67.94**
Age:			
Under 65	500	30	59.76
65 and over	52	8	146.56
Type of Residence:			
Homeowner	88	9	102.68
Renter	464	28	61.35
Filing Category:			
IT-214 Alone	40	5	133.68
IT-214 with Return	512	32	62.80
Household Gross Income:			
$0 - $3,000	44	3	79.18
3,001 - 5,000	76	6	79.95
5,001 - 7,000	59	4	69.59
7,001 - 9,000	69	5	79.41
9,001 - 11,000	84	6	67.42
11,001 - 14,000	98	6	64.52
14,001 - 18,000	122	6	52.21

Putnam

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**93**	**$7**	**$79.51**
Age:			
Under 65	85	5	61.89
65 and over	8	2	266.63
Type of Residence:			
Homeowner	4	a/	93.50
Renter	89	7	78.88
Filing Category:			
IT-214 Alone	9	2	188.00
IT-214 with Return	84	6	67.88
Household Gross Income:			
$0 - $3,000	11	1	100.27
3,001 - 5,000	12	1	67.50
5,001 - 7,000	10	2	151.00
7,001 - 9,000	15	2	107.53
9,001 - 11,000	13	1	51.38
11,001 - 14,000	9	1	79.33
14,001 - 18,000	23	1	42.43

a/ - amount is less than $500

Queens

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**36,492**	**$4,325**	**$118.53**
Age:			
Under 65	23,821	1,782	74.83
65 and over	12,671	2,543	200.69
Type of Residence:			
Homeowner	687	94	137.15
Renter	35,805	4,231	118.17
Filing Category:			
IT-214 Alone	15,124	2,471	163.41
IT-214 with Return	21,368	1,854	86.76
Household Gross Income:			
$0 - $3,000	2,812	315	111.94
3,001 - 5,000	3,822	479	125.39
5,001 - 7,000	5,358	694	129.59
7,001 - 9,000	11,916	1,764	148.04
9,001 - 11,000	3,672	368	100.30
11,001 - 14,000	5,598	531	94.87
14,001 - 18,000	3,311	173	52.32

Rensselaer

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**985**	**$65**	**$66.06**
Age:			
Under 65	912	53	58.01
65 and over	73	12	166.62
Type of Residence:			
Homeowner	92	11	120.03
Renter	893	54	60.50
Filing Category:			
IT-214 Alone	82	11	128.68
IT-214 with Return	903	55	60.37
Household Gross Income:			
$0 - $3,000	72	5	69.60
3,001 - 5,000	97	8	85.51
5,001 - 7,000	132	9	66.58
7,001 - 9,000	150	12	78.37
9,001 - 11,000	129	9	68.88
11,001 - 14,000	190	12	60.55
14,001 - 18,000	215	11	50.38

Richmond

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**2,780**	**$315**	**$113.29**
Age:			
Under 65	1,839	133	72.19
65 and over	941	182	193.61
Type of Residence:			
Homeowner	65	7	114.34
Renter	2,715	308	113.27
Filing Category:			
IT-214 Alone	1,514	211	139.50
IT-214 with Return	1,266	104	81.95
Household Gross Income:			
$0 - $3,000	188	22	115.55
3,001 - 5,000	254	27	108.15
5,001 - 7,000	412	45	109.39
7,001 - 9,000	1,046	146	139.40
9,001 - 11,000	278	25	91.19
11,001 - 14,000	404	39	96.78
14,001 - 18,000	197	10	52.68

Rockland

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,441**	**$101**	**$69.87**
Age:			
Under 65	1,362	84	61.97
65 and over	79	16	206.06
Type of Residence:			
Homeowner	22	4	169.14
Renter	1,419	97	68.33
Filing Category:			
IT-214 Alone	103	17	164.78
IT-214 with Return	1,338	84	62.56
Household Gross Income:			
$0 - $3,000	133	10	75.40
3,001 - 5,000	128	12	90.99
5,001 - 7,000	121	12	95.83
7,001 - 9,000	244	23	94.98
9,001 - 11,000	242	14	56.29
11,001 - 14,000	326	19	59.27
14,001 - 18,000	247	11	45.72

St. Lawrence

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,254**	**$78**	**$62.55**
Age:			
Under 65	1,188	68	57.42
65 and over	66	10	154.92
Type of Residence:			
Homeowner	148	12	80.47
Renter	1,106	67	60.16
Filing Category:			
IT-214 Alone	122	13	102.73
IT-214 with Return	1,132	66	58.22
Household Gross Income:			
$0 - $3,000	112	9	77.57
3,001 - 5,000	115	9	75.94
5,001 - 7,000	136	9	65.60
7,001 - 9,000	225	16	73.01
9,001 - 11,000	182	11	61.07
11,001 - 14,000	239	13	56.00
14,001 - 18,000	245	11	45.61

Saratoga

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,021**	**$62**	**$61.12**
Age:			
Under 65	965	54	55.95
65 and over	56	8	150.20
Type of Residence:			
Homeowner	60	7	118.37
Renter	961	55	57.54
Filing Category:			
IT-214 Alone	46	7	146.91
IT-214 with Return	975	56	57.07
Household Gross Income:			
$0 - $3,000	64	5	75.92
3,001 - 5,000	104	8	75.37
5,001 - 7,000	96	6	64.80
7,001 - 9,000	158	10	62.53
9,001 - 11,000	160	11	68.48
11,001 - 14,000	233	13	55.79
14,001 - 18,000	206	10	46.83

Schenectady

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,692**	**$117**	**$69.08**
Age:			
Under 65	1,544	91	59.13
65 and over	148	26	172.91
Type of Residence:			
Homeowner	171	24	138.39
Renter	1,521	93	61.29
Filing Category:			
IT-214 Alone	156	25	158.61
IT-214 with Return	1,536	92	59.99
Household Gross Income:			
$0 - $3,000	151	12	76.99
3,001 - 5,000	168	12	73.83
5,001 - 7,000	199	15	73.26
7,001 - 9,000	243	19	78.69
9,001 - 11,000	248	18	71.19
11,001 - 14,000	356	25	69.67
14,001 - 18,000	327	17	51.05

Schoharie

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**267**	**$19**	**$70.57**
Age:			
Under 65	230	14	60.00
65 and over	37	5	136.30
Type of Residence:			
Homeowner	49	5	99.08
Renter	218	14	64.17
Filing Category:			
IT-214 Alone	37	5	137.00
IT-214 with Return	230	14	59.89
Household Gross Income:			
$0 - $3,000	22	2	72.00
3,001 - 5,000	28	2	75.61
5,001 - 7,000	19	2	87.05
7,001 - 9,000	41	3	73.80
9,001 - 11,000	43	4	85.00
11,001 - 14,000	56	3	61.05
14,001 - 18,000	58	3	58.41

Schuyler

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**224**	**$15**	**$66.72**
Age:			
Under 65	203	12	58.77
65 and over	21	3	143.62
Type of Residence:			
Homeowner	47	4	86.74
Renter	177	11	61.41
Filing Category:			
IT-214 Alone	15	2	102.40
IT-214 with Return	209	13	64.16
Household Gross Income:			
$0 - $3,000	20	1	71.45
3,001 - 5,000	18	1	70.78
5,001 - 7,000	24	2	78.96
7,001 - 9,000	36	3	74.03
9,001 - 11,000	29	2	61.59
11,001 - 14,000	45	3	70.84
14,001 - 18,000	52	3	52.10

Seneca

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**425**	**$26**	**$60.18**
Age:			
Under 65	394	22	54.78
65 and over	31	4	128.81
Type of Residence:			
Homeowner	46	4	86.54
Renter	379	22	56.98
Filing Category:			
IT-214 Alone	20	3	128.15
IT-214 with Return	405	23	56.82
Household Gross Income:			
$0 - $3,000	25	2	69.36
3,001 - 5,000	32	2	69.19
5,001 - 7,000	44	3	62.73
7,001 - 9,000	73	5	69.93
9,001 - 11,000	62	4	62.52
11,001 - 14,000	82	5	57.85
14,001 - 18,000	107	5	48.07

Steuben

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,351**	**$85**	**$63.12**
Age:			
Under 65	1,237	69	56.08
65 and over	114	16	139.58
Type of Residence:			
Homeowner	148	14	93.05
Renter	1,203	72	59.44
Filing Category:			
IT-214 Alone	122	14	112.50
IT-214 with Return	1,229	72	58.22
Household Gross Income:			
$0 - $3,000	103	8	81.25
3,001 - 5,000	150	12	79.43
5,001 - 7,000	133	9	65.60
7,001 - 9,000	198	14	68.40
9,001 - 11,000	218	13	61.47
11,001 - 14,000	288	17	60.00
14,001 - 18,000	261	12	46.15

Suffolk

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**3,668**	**$262**	**$71.35**
Age:			
Under 65	3,311	199	60.19
65 and over	357	62	174.89
Type of Residence:			
Homeowner	242	36	149.62
Renter	3,426	226	65.82
Filing Category:			
IT-214 Alone	335	55	164.86
IT-214 with Return	3,333	206	61.95
Household Gross Income:			
$0 - $3,000	324	25	76.07
3,001 - 5,000	432	32	73.83
5,001 - 7,000	432	33	77.14
7,001 - 9,000	588	53	90.62
9,001 - 11,000	503	36	72.01
11,001 - 14,000	715	48	67.54
14,001 - 18,000	674	34	50.52

Sullivan

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**898**	**$60**	**$66.66**
Age:			
Under 65	823	47	57.05
65 and over	75	13	172.17
Type of Residence:			
Homeowner	60	7	115.02
Renter	838	53	63.20
Filing Category:			
IT-214 Alone	46	6	135.67
IT-214 with Return	852	54	62.94
Household Gross Income:			
$0 - $3,000	43	4	87.88
3,001 - 5,000	80	7	83.04
5,001 - 7,000	93	7	72.35
7,001 - 9,000	163	12	73.33
9,001 - 11,000	98	7	67.28
11,001 - 14,000	219	14	65.64
14,001 - 18,000	202	10	48.48

Tioga

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**489**	**$31**	**$64.30**
Age:			
Under 65	447	25	55.39
65 and over	42	7	159.10
Type of Residence:			
Homeowner	62	6	101.02
Renter	427	25	58.97
Filing Category:			
IT-214 Alone	26	3	109.19
IT-214 with Return	463	29	61.78
Household Gross Income:			
$0 - $3,000	51	5	91.49
3,001 - 5,000	38	3	84.47
5,001 - 7,000	41	3	63.49
7,001 - 9,000	84	6	68.20
9,001 - 11,000	69	5	65.90
11,001 - 14,000	101	6	56.63
14,001 - 18,000	105	5	47.30

Tompkins

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**754**	**$44**	**$58.87**
Age:			
Under 65	722	40	54.95
65 and over	32	5	147.41
Type of Residence:			
Homeowner	40	3	77.85
Renter	714	41	57.81
Filing Category:			
IT-214 Alone	22	3	122.45
IT-214 with Return	732	42	56.96
Household Gross Income:			
$0 - $3,000	79	5	65.63
3,001 - 5,000	108	7	66.61
5,001 - 7,000	89	6	72.25
7,001 - 9,000	116	8	65.78
9,001 - 11,000	97	5	51.93
11,001 - 14,000	140	7	53.18
14,001 - 18,000	125	5	43.74

Ulster

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,140**	**$73**	**$63.76**
Age:			
Under 65	1,078	62	57.34
65 and over	62	11	175.34
Type of Residence:			
Homeowner	66	8	116.38
Renter	1,074	65	60.53
Filing Category:			
IT-214 Alone	48	7	152.79
IT-214 with Return	1,092	65	59.85
Household Gross Income:			
$0 - $3,000	83	6	75.33
3,001 - 5,000	132	10	74.36
5,001 - 7,000	151	10	67.53
7,001 - 9,000	196	14	71.52
9,001 - 11,000	140	9	67.10
11,001 - 14,000	236	14	58.43
14,001 - 18,000	202	9	45.65

Warren

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**454**	**$28**	**$61.34**
Age:			
Under 65	427	24	55.49
65 and over	27	4	153.89
Type of Residence:			
Homeowner	33	3	83.33
Renter	421	25	59.62
Filing Category:			
IT-214 Alone	28	4	134.21
IT-214 with Return	426	24	56.55
Household Gross Income:			
$0 - $3,000	26	2	74.77
3,001 - 5,000	47	3	63.98
5,001 - 7,000	51	3	58.31
7,001 - 9,000	80	6	74.95
9,001 - 11,000	80	6	70.18
11,001 - 14,000	84	5	54.13
14,001 - 18,000	86	4	43.81

Washington

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**453**	**$32**	**$70.35**
Age:			
Under 65	403	24	59.15
65 and over	50	8	160.56
Type of Residence:			
Homeowner	85	8	97.15
Renter	368	24	64.15
Filing Category:			
IT-214 Alone	52	6	119.56
IT-214 with Return	401	26	63.97
Household Gross Income:			
$0 - $3,000	25	2	69.20
3,001 - 5,000	56	5	81.34
5,001 - 7,000	55	4	77.76
7,001 - 9,000	61	5	81.36
9,001 - 11,000	70	5	73.37
11,001 - 14,000	85	6	74.91
14,001 - 18,000	101	5	47.91

Wayne

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**923**	**$69**	**$75.25**
Age:			
Under 65	848	56	66.22
65 and over	75	13	177.29
Type of Residence:			
Homeowner	129	14	111.53
Renter	794	55	69.35
Filing Category:			
IT-214 Alone	144	22	155.51
IT-214 with Return	779	47	60.41
Household Gross Income:			
$0 - $3,000	49	4	80.20
3,001 - 5,000	98	8	86.37
5,001 - 7,000	139	15	107.32
7,001 - 9,000	140	12	88.26
9,001 - 11,000	122	9	74.78
11,001 - 14,000	176	11	62.69
14,001 - 18,000	199	10	48.38

Westchester

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**3,284**	**$247**	**$75.17**
Age:			
Under 65	2,911	178	61.17
65 and over	373	69	184.41
Type of Residence:			
Homeowner	84	10	115.56
Renter	3,200	237	74.11
Filing Category:			
IT-214 Alone	337	56	166.68
IT-214 with Return	2,947	191	64.70
Household Gross Income:			
$0 - $3,000	293	24	83.35
3,001 - 5,000	461	37	79.58
5,001 - 7,000	462	38	81.30
7,001 - 9,000	626	59	94.88
9,001 - 11,000	420	32	75.76
11,001 - 14,000	537	34	63.75
14,001 - 18,000	485	23	46.87

Wyoming

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**436**	**$31**	**$69.98**
Age:			
Under 65	379	23	60.61
65 and over	57	8	132.30
Type of Residence:			
Homeowner	86	9	105.41
Renter	350	21	61.27
Filing Category:			
IT-214 Alone	58	6	111.69
IT-214 with Return	378	24	63.58
Household Gross Income:			
$0 - $3,000	28	3	90.29
3,001 - 5,000	33	3	91.09
5,001 - 7,000	40	3	72.58
7,001 - 9,000	52	3	66.25
9,001 - 11,000	60	4	71.20
11,001 - 14,000	105	7	70.90
14,001 - 18,000	118	7	58.58

Yates

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**217**	**$14**	**$65.14**
Age:			
Under 65	187	10	53.87
65 and over	30	4	135.40
Type of Residence:			
Homeowner	44	4	91.61
Renter	173	10	58.40
Filing Category:			
IT-214 Alone	18	2	126.00
IT-214 with Return	199	12	59.63
Household Gross Income:			
$0 - $3,000	18	1	66.50
3,001 - 5,000	14	1	62.79
5,001 - 7,000	22	1	63.45
7,001 - 9,000	25	2	78.64
9,001 - 11,000	32	3	85.88
11,001 - 14,000	53	3	55.15
14,001 - 18,000	53	3	57.09

Unclassified

Real Property Circuit Breaker Tax Credit Use - 2006

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**139**	**$15**	**$104.65**
Age:			
Under 65	98	6	65.64
65 and over	41	8	197.90
Type of Residence:			
Homeowner	5	1	154.00
Renter	134	14	102.81
Filing Category:			
IT-214 Alone	71	9	119.77
IT-214 with Return	68	6	88.87
Household Gross Income:			
$0 - $3,000	12	2	125.83
3,001 - 5,000	8	1	133.13
5,001 - 7,000	13	2	141.69
7,001 - 9,000	58	6	106.57
9,001 - 11,000	17	2	106.71
11,001 - 14,000	21	2	75.95

Appendix A: Form IT-214 (2006) Claim for Real Property Tax Credit for Homeowners and Renters

New York State Department of Taxation and Finance

Claim for Real Property Tax Credit

For Homeowners and Renters

IT-214

2006

☐ Amended

Step 1 — Enter identifying information

Attach label, or print or type

Your first name and middle initial	Your last name *(for a joint claim, enter spouse's name on the below)*	▼ Your social security number
Spouse's first name and middle initial	Spouse's last name	▼ Spouse's social security number
Current mailing address *(number and street or rural route)*	Apartment number	New York State county of residence ▶
City, village, or post office	State / ZIP code	**Important:** You must enter your social security number(s) in the boxes above.
Street address of New York residence that qualifies you for this credit, if different from above ▶		
City, village, or post office	State: NY / ZIP code	

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

1 Were you a New York State resident for all of 2006? ..... 1. Yes ☐ No ☐

2 Did you occupy the same residence for at least six months during 2006? ..... 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 2006? ..... 3. Yes ☐ No ☐

4 Can you be claimed as a dependent on another taxpayer's 2006 federal return? ..... 4. Yes ☐ No ☐

5 Did you reside in public housing, or other residence completely exempted from real property taxes in 2006? *(see instr.)* 5. Yes ☐ No ☐

If you marked an *X* in the *Yes* box on line 3, 4, or 5, **stop**; you do not qualify for this credit.

6 Did you live in a nursing home during 2006? *(If you mark an X in the Yes box, see instructions.)* ..... 6. Yes ☐ No ☐

7 Qualifying social security number of household member 65 or older *(see instructions)* ..... 7.

8 List below the name, social security number, and the year of birth for each household member.

A — Household member's name *(attach additional sheets if necessary; see instructions)*	B — Social security number	C — Year of birth
Your name		
Spouse if married		
Household member		
Household member		

Step 3 — Determine household gross income

Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and all other household members received during 2006.

9 Federal adjusted gross income *(from Form 1040A, line 22; Form 1040EZ, line 4; or Form 1040, line 38)*. If any household members do not have to file a federal return, see instructions ..... 9. ▶

10 New York State additions to federal adjusted gross income ..... 10. ▶

11 Social security payments not included on line 9 ..... 11. ▶

12 Supplemental security income (SSI) payments ..... 12. ▶

13 Pensions and annuities (including railroad retirement benefits) not included on lines 9 through 12 ..... 13. ▶

14 Cash public assistance and relief ..... 14. ▶

15 Other income ..... 15. ▶

16 Household gross income *(add lines 9 through 15; round to the nearest whole dollar)* ..... 16. ▶

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

17 Enter rate from Table 1 *(see instructions)* ..... 17. ▶

18 Multiply line 16 by line 17 ..... 18. ▶

2141060094

Please file this original scannable form with the Tax Department.

IT-214 (2006) (back)

Step 4 — Compute real property tax

Renters only	19	Enter the **total** amount of rent you and all members of your household paid during the year 2006. *(Do not include any subsidized part of your rental charge.)*	19.
	20	**Adjusted rent – If line 19 includes charges for:** / **Enter on line 20** heat, gas, electricity, furnishings, and board ..... 50% (.5) of line 19 heat, gas, electricity, and furnishings ..... 75% (.75) of line 19 heat, gas, and electricity ..... 80% (.8) of line 19 heat or heat and gas ..... 85% (.85) of line 19 none of the above ..... 100% of line 19	20.
	21	Average monthly adjusted rent *(divide line 20 by the number of months you paid rent)* If line 21 is more than $450, **stop**; you do not qualify for this credit.	21.
	22	Multiply line 20 by 25% (.25); enter here and on line 28	22.
Homeowners only	23	Real property taxes paid during the year 2006 *(see instructions)*	23.
	24	Special assessments	24.
	25	Add lines 23 and 24	25.
	26	Exemption for homeowners 65 and over *(optional - see instructions)*	26.
	27	Add lines 25 and 26; enter here and on line 28	27.

Step 5 — Compute credit amount

28	**Renters:** Enter amount from line 22. **Homeowners:** Enter amount from line 27 *(see instructions)* If line 28 is zero or less, **stop**; no credit is allowed.	28.
29	Enter amount from line 18 If line 29 is equal to or more than line 28, **stop**; you do not qualify for this credit.	29.
30	Subtract line 29 from line 28	30.
31	Multiply line 30 by 50% (.5) *(However, if you entered an amount on line 26, multiply line 30 by 25% (.25).)*	31.
32	Credit limit *(see instructions; enter amount from chart)*	32.
33	Enter the amount from line 32 or 31, whichever is less. This is the credit for your household. *(If more than one member of your household is filing Form IT-214, see instructions.)*	33.

If you are filing this claim with your New York State income tax return, enter the line 33 amount on Form IT-150, line 42, or Form IT-201, line 67.

Step 6 — Finish your claim

34 **Direct deposit:** If you are **not** attaching this claim to your income tax return and want your credit from line 33 deposited directly in 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 ☐
	Date

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

- If you **are filing** a NYS income tax return, attach this form to your return.
- If you **are not filing** a NYS income tax return, mail this form to:

STATE PROCESSING CENTER, P O BOX 61000, ALBANY NY 12261-0001.

2142060094

Please file this original scannable form with the Tax Department.

Appendix B: Publication 22 (12/06) - FAQs: New York State's Real Property Tax Credit for Homeowners and Renters

New York State
Department of
Taxation and Finance

Publication 22
(12/06)

FAQs: New York State's Real Property Tax Credit For Homeowners and Renters

For tax year 2006

The information presented is current as of this publication's print date. Visit our Web site at *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 may be 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(s). 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?

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

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** all members of your household was $18,000 or less. (See page 7 of this publication for the definition of *members of your household* and *household gross income* with 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 2006.

- You were a New York State resident for all of 2006.

- You cannot be claimed as a dependent on someone else's federal income tax return for tax year 2006.

- Your residence was not completely exempt from real property taxes.

- The current market value of all real property you owned, such as houses, garages, and land, was $85,000 or less.

Additionally, you must meet **all** the conditions listed under **either** *Homeowners* or *Renters* (see page 6 of this publication).

Homeowners

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

Renters

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

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 your New York State personal income tax return, either Form IT-150, *Resident Income Tax Return* (short form), or Form IT-201, *Resident Income Tax Return* (long form).

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, 2007, but not later than April 16, 2007 (April 17, 2007, 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 your 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 15, 2010, to file Form IT-214 for tax year 2006.

If you are not required to file a New York State income tax return you can file Form IT-214 for tax year 2006 after January 1, 2007, but no later than April 15, 2010.

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

Members of your household include 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 of either;
- a stepfather or stepmother;
- a niece or nephew;
- an aunt or uncle; or
- a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law.

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

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 2006:

- 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, *New York State additions*, starting on page 8 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 and 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.*

New York State additions

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 2006, 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 from 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 2006 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 2006.

- **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 2006.

- **Public employees 414(h) retirement contributions:**
  The amount of 414(h) retirement contributions for 2006, 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 2006, 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 New York City or 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 2006 federal Form W-2, *Wage and Tax Statement*, that was deducted from the employee's salary for health insurance and the welfare benefit fund 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).

What is excluded from my household gross income?

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 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 tax 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 your 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 any charges, for heat, gas, electricity, furnishings, and board. If these charges are not separately stated, complete step 4 on Form IT-214 to compute the amount of adjusted rent. Include only rent that was paid by members of your 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 your rental charge when computing adjusted rent.

If you move from one rented residence to another rented residence, you must first compute the adjusted rent for each residence, and then add the total adjusted rent for all rented residences.

How much of my adjusted rent is considered real property taxes paid?

Only 25% of your adjusted rent is considered real property taxes paid for purposes of claiming the credit.

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

1) Q: In 2006, 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 2006 and meet the other conditions, you can claim the credit.

2) Q: 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) Q: 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) Q: 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) Q: 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) **Q:** My mother was a member of my household during 2006. 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 2006. For the definition of *members of your household* and *household gross income,* see page 7 of this publication.

7) **Q:** My friend was a member of my household for part of 2006. 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) **Q:** 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) **Q:** 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) **Q:** 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 (see 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) **Q:** My father, who was over 65, lived with me and my family for seven months in 2006 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 (see 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) **Q:** 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) **Q:** 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) **Q:** 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) **Q:** 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) **Q:** 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 2006 income tax return or Form IT-214.

17) **Q:** I did not know the real property tax credit was available. I now realize I was eligible to file Form IT-214 for 2003, 2004, and 2005. 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:

Year	**Last date to file**
2003	April 16, 2007
2004	April 15, 2008
2005	April 17, 2009

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 on page 14.

18) **Q:** 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 34a, 34b, and 34c of Form IT-214 to have the refundable part of a claim for real property tax credit directly deposited into 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

Services currently available include . . .

- Visit our Taxpayer Answer Center to find answers to frequently asked tax questions.
- Determine if you are eligible for free e-filing with FreeFile.
- Learn how to e-file, the fastest and most accurate way to file your return.
- Apply for an automatic six-month extension of time to file your return.
- Make estimated tax payments, check your balance, and reconcile your estimated tax account balance.

- Check the status of your current year income tax refund.
- Pay your income taxes by credit card and electronic funds withdrawal.
- Use the penalty and interest calculator.
- View and pay open assessments.
- Check out our available online services for businesses.
- Sign up for our free e-mail Subscription Service to receive notification of Tax Department updates and technical guidance.

www.nystax.gov

Need help?

Internet access: *www.nystax.gov*
Access our Answer Center for answers to frequently asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.

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.

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Publication 22
(12/06)

Need help?

Internet access: *www.nystax.gov*
Access our Answer Center for answers to frequently asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.

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.