



June 2010

Real Property Circuit Breaker Tax Credit

2008 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 2008 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 2008 form used to claim the credit, the *Form IT-214 Claim for Real Property Tax Credit for Homeowners and Renters*.

Summary Statistics

For 2008, 249,534 households claimed the credit. The total amount of credits claimed totaled \$25.6 million, with an average credit of \$102.22. Table 1 provides a general statistical overview of the 2008 real property circuit breaker tax credit.

Table 1: State Summary - 2008

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	249,534	\$25,506	\$102.22
Age:			
Under 65	170,115	9,830	57.78
65 and over	79,419	15,677	197.39
Type of Residence:			
Homeowner	18,229	1,702	93.37
Renter	231,305	23,804	102.91
Filing Category:			
IT-214 Alone	69,695	10,658	152.92
IT-214 with Return	179,839	14,849	82.57
Household Gross Income:			
\$0 - \$3,000	16,868	1,618	95.91
3,001 - 5,000	26,991	3,056	113.22
5,001 - 7,000	33,792	4,068	120.39
7,001 - 9,000	71,026	9,119	128.39
9,001 - 11,000	31,811	3,001	94.33
11,001 - 14,000	39,536	3,134	79.26
14,001 - 18,000	29,510	1,511	51.21

Major statistical highlights include:

- 68 percent of the credit claimants were under age 65. However, these households received only 39 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.
- 93 percent of the households claiming the credit were renters. They claimed 93 percent of the total credit, for an average credit of \$102.91 per household.
- Homeowners received an average credit of \$93.37, as compared to renters who received an average credit of \$102.91.
- In 2008, the number of households claiming the credit decreased by 40,605 or 14.0 percent compared to 2007. Total credit claims decreased by \$5.5 million in 2008 resulting in the average credit decreasing 4.4 percent to \$102.22.

- Of all 2008 claims, 27.9 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 2008.

Table 2 displays a summary of credits received by residents of each county in New York for 2007 and 2008. Year over year, the number of claims requested by residents decreased in all but five counties.

Table 2: Real Property Circuit Breaker Tax Credit Use by County — 2007-2008

County	2007			2008		
	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Albany	1,819	\$112	\$61.71	1,713	\$104	\$60.43
Allegany	775	53	68.33	643	43	66.86
Bronx	39,001	4,475	114.74	32,340	3,616	111.80
Broome	3,645	248	67.96	3,042	203	66.60
Cattaraugus	1,162	76	65.41	1,034	63	61.16
Cayuga	1,010	63	62.68	958	60	62.84
Chautauqua	2,851	189	66.13	2,588	167	64.45
Chemung	1,974	125	63.37	1,473	94	63.71
Chenango	623	40	64.82	565	37	64.95
Clinton	653	43	65.73	609	39	64.04
Columbia	184	13	70.36	208	13	62.60
Cortland	706	57	80.50	631	49	77.78
Delaware	450	31	69.68	410	27	66.73
Dutchess	713	51	71.59	694	47	67.70
Erie	20,584	1,547	75.16	16,411	1,228	74.80
Essex	424	28	65.39	351	21	61.18
Franklin	785	56	70.90	578	39	67.61
Fulton	1,310	90	68.57	1,177	77	65.09
Genesee	527	37	69.41	458	31	66.60
Greene	312	20	65.16	242	15	63.00
Hamilton	44	3	70.07	41	2	58.41
Herkimer	876	58	65.96	886	59	67.04
Jefferson	747	47	62.84	620	39	62.79

Table 2: Real Property Circuit Breaker Tax Credit Use by County — 2007-2008

County	2007			2008		
	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Kings	69,554	9,156	131.63	56,532	6,914	122.30
Lewis	179	12	69.26	154	10	64.79
Livingston	464	31	67.00	380	24	63.18
Madison	551	36	65.03	447	29	64.49
Monroe	12,302	924	75.09	10,154	762	75.01
Montgomery	1,053	82	78.00	998	75	75.40
Nassau	3,600	281	78.02	4,222	311	73.75
New York	35,050	4,615	131.66	28,256	3,683	130.34
Niagara	4,095	281	68.62	3,630	244	67.29
Oneida	4,141	288	69.48	3,963	276	69.59
Onondaga	4,421	319	72.19	4,096	286	69.73
Ontario	813	49	59.89	767	47	61.10
Orange	2,106	140	66.40	1,989	128	64.50
Orleans	522	40	75.84	432	31	72.75
Oswego	1,265	79	62.63	1,160	72	62.45
Otsego	560	37	66.41	480	34	70.19
Putnam	102	8	76.40	113	9	76.28
Queens	43,492	5,335	122.66	41,173	4,808	116.77
Rensselaer	1,000	65	65.05	865	56	64.42
Richmond	3,260	380	116.66	3,167	340	107.39
Rockland	1,467	113	77.28	1,446	109	75.44
St. Lawrence	1,342	83	62.01	1,223	76	62.46
Saratoga	984	60	61.34	917	56	61.40
Schenectady	1,338	94	70.29	1,231	84	67.83
Schoharie	278	20	70.15	251	18	71.25
Schuyler	266	17	64.02	214	13	62.23
Seneca	457	28	61.61	448	28	63.28
Steuben	1,508	100	66.16	1,298	83	64.06
Suffolk	3,707	260	70.02	3,611	248	68.74
Sullivan	813	54	66.03	638	44	69.28
Tioga	429	28	64.90	431	28	64.57
Tompkins	780	46	59.31	740	44	58.94
Ulster	1,208	76	63.21	1,067	66	61.93
Warren	433	26	60.53	399	24	60.34
Washington	457	32	70.48	353	24	67.21
Wayne	969	70	72.30	801	60	74.66
Westchester	3,365	262	77.83	3,256	252	77.54
Wyoming	412	30	73.77	357	25	71.29
Yates	208	13	64.79	198	12	60.71
Unclassified *	13	2	150.00	5	0	94.20
Grand Total	290,139	\$31,034	\$106.96	249,534	\$25,506	\$102.22

*Returns that could not be classified by county

Table 3 summarizes real property circuit breaker tax credit (RPCBTC) use from 1986 through 2008. The current RPCBTC income and residence eligibility criteria have existed since 1985. Some observations derived from examining the program during the last twenty-three years include:

- The number of real property tax credit claims declined by approximately 245,500 or 49.6 percent from 1986 to 2008. For most of the period, about two thirds of the claims were made by persons under age 65.
- Total real property tax credits claimed decreased by \$18.4 million or 41.9 percent during the twenty-three year period from 1986 to 2008. 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 \$102 or 14.8 percent during that time.
- The average credit claimed by individuals under 65 years old decreased by only 2.0 percent from the previous year. This continues the comparatively stable average credit trend that was experienced over the preceding twenty one out of twenty two years.
- The average credit claimed by individuals age 65 and over has increased almost steadily between 1986 and 2005, growing by a total of 33.8 percent over the twenty-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 average credit resumed its long-term climb in tax years 2007 and 2008, increasing 1.0% to \$196 in 2007 and 0.5% to \$197 in 2008. The only other year to report a substantial year-over-year decline was 1998.

Table 3: Real Property Circuit Breaker Tax Credit – 1986-2008

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
2008	249,534	170,115	79,419	\$25,506	\$9,830	\$15,677	\$102	\$58	\$197
2007	290,139	188,993	101,146	31,034	11,208	19,826	107	59	196
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 2007 and 2008. Table 4 indicates that the total amount of credit claimed by homeowners age 65 and over rose 17.0 percent in 2008. This credit increase is due to a 21.3 percent increase in the number of homeowners claiming the credit coupled with a 23.2 percent increase 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 for homeowners age 65 and over. 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 age 65 and over increased 3.7 percent between 2007 and 2008 while the average property tax paid only increased by 1.5 percent. This resulted in a 3.5 percent decline in the average credit amount.

Table 4. Real Property Circuit Breaker Tax Credit Claimed by Homeowners age 65 and over - 2007-2008

Household Gross Income	2007			2008			Percent Change 2007 - 2008		
	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*	Number of Credits	Amount of Credits
Total	\$8,649	5,145	\$869	\$10,652	6,242	\$1,017	23.2	21.3	17.0
\$0 - \$3,000	240	155	46	400	258	76	66.7	66.5	64.7
3,001 - 5,000	364	243	70	317	221	60	(12.9)	(9.1)	(13.8)
5,001 - 7,000	646	362	90	547	346	86	(15.4)	(4.4)	(4.8)
7,001 - 9,000	1,144	783	162	1,163	793	165	1.7	1.3	1.8
9,001 - 11,000	1,265	842	152	1,532	992	185	21.1	17.8	21.4
11,001 - 14,000	2,349	1,404	208	2,865	1,685	248	22.0	20.0	19.2
14,001 - 18,000	2,641	1,357	141	3,828	1,947	198	45.0	43.5	40.6

* includes school district taxes paid

Percent change 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 - 2007-2008

Household Gross Income	2007			2008			Percent Change 2007 - 2008		
	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
Total	\$1,681	\$11,138	\$169	\$1,707	\$11,551	\$163	1.5	3.7	(3.5)
\$0 - \$3,000	1,548	1,488	297	1,550	1,067	294	0.1	(28.3)	(1.0)
3,001 - 5,000	1,498	3,278	288	1,434	4,275	273	(4.2)	30.4	(5.2)
5,001 - 7,000	1,785	6,147	249	1,580	6,115	248	(11.5)	(0.5)	(0.4)
7,001 - 9,000	1,461	8,268	207	1,467	8,293	208	0.4	0.3	0.5
9,001 - 11,000	1,502	10,041	181	1,545	10,028	186	2.8	(0.1)	3.0
11,001 - 14,000	1,673	12,539	148	1,700	12,585	147	1.6	0.4	(0.7)
14,001 - 18,000	1,946	15,859	104	1,966	15,940	102	1.0	0.5	(2.0)

* includes school district taxes paid

Percent change calculations do not reflect the rounding of individual numbers.

Table 6 indicates that the total amount of credit claimed by homeowners under age 65 increased in 2008. A 37.6 percent increase in the number of homeowners under age 65 who were eligible for the credit, coupled with a 37.8 percent increase in the total amount of real property taxes paid, resulted in a 16.0 percent increase in the amount of credit claimed. The data in Table 7 indicates that the average household income of homeowners under age 65 decreased by 0.6 percent from 2007 to 2008. This coupled with only a 0.1 percent increase in the average real property taxes paid resulted in an overall 1.0 percent decrease in the average amount of credits claimed.

Table 6. Real Property Circuit Breaker Tax Credit Claimed by Homeowners under age 65 - 2007-2008

Household Gross Income	2007			2008			Percent Change 2007 - 2008		
	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*	Number of Credits	Amount of Credits
Total	\$8,463	4,355	\$295	\$11,661	5,994	\$342	37.8	37.6	16.0
\$0 - \$3,000	571	364	28	1,248	685	51	118.6	88.0	81.0
3,001 - 5,000	919	515	39	677	396	27	(26.4)	(23.1)	(31.7)
5,001 - 7,000	720	397	28	889	519	33	23.5	30.6	19.9
7,001 - 9,000	1,106	641	47	1,257	694	44	13.6	8.2	(6.9)
9,001 - 11,000	1,057	609	40	1,398	744	45	32.2	22.1	10.9
11,001 - 14,000	1,692	882	55	2,521	1,252	66	49.0	42.0	21.3
14,001 - 18,000	2,398	1,148	58	3,672	1,706	76	53.1	48.6	32.0

* includes school district taxes paid

Percent change calculations do not reflect the rounding of individual numbers.

Table 7. Average Real Property Circuit Breaker Tax Credit Claimed by Homeowners under age 65 - 2007-2008

Household Gross Income	2007			2008			Percent Change 2007 - 2008		
	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
Total	\$1,943	\$10,298	\$68	\$1,946	\$10,236	\$67	0.1	(0.6)	(1.0)
\$0 - \$3,000	1,568	1,448	78	1,823	952	83	16.2	(34.3)	6.6
3,001 - 5,000	1,785	3,894	76	1,708	4,060	68	(4.3)	4.3	(11.2)
5,001 - 7,000	1,813	6,028	70	1,714	6,044	64	(5.5)	0.3	(8.2)
7,001 - 9,000	1,725	8,142	72	1,812	8,091	73	5.0	(0.6)	0.9
9,001 - 11,000	1,736	9,991	66	1,880	9,989	67	8.3	(0.0)	1.4
11,001 - 14,000	1,918	12,559	62	2,014	12,488	62	5.0	(0.6)	(0.0)
14,001 - 18,000	2,089	15,920	50	2,153	15,997	52	3.1	0.5	2.8

* includes school district taxes paid

Percent change 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 - 2008

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,713	\$104	\$60.43
Age:			
Under 65	1,617	89	55.21
65 and over	96	14	148.43
Type of Residence:			
Homeowner	161	13	82.89
Renter	1,552	90	58.11
Filing Category:			
IT-214 Alone	44	7	148.68
IT-214 with Return	1,669	97	58.11
Household Gross Income:			
\$0 - \$3,000	195	13	67.54
3,001 - 5,000	206	13	65.31
5,001 - 7,000	220	15	68.77
7,001 - 9,000	269	18	68.02
9,001 - 11,000	219	13	57.21
11,001 - 14,000	309	18	57.71
14,001 - 18,000	295	13	44.46

Totals do not reflect the rounding of individual numbers.

Allegany

Real Property Circuit Breaker Tax Credit Use - 2008

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	643	\$43	\$66.86
Age:			
Under 65	554	30	54.81
65 and over	89	13	141.89
Type of Residence:			
Homeowner	266	20	75.76
Renter	377	23	60.58
Filing Category:			
IT-214 Alone	77	9	116.03
IT-214 with Return	566	34	60.17
Household Gross Income:			
\$0 - \$3,000	59	4	75.76
3,001 - 5,000	54	4	76.70
5,001 - 7,000	60	4	62.52
7,001 - 9,000	116	9	77.35
9,001 - 11,000	88	6	72.41
11,001 - 14,000	131	8	64.85
14,001 - 18,000	135	7	50.27

Totals do not reflect the rounding of individual numbers.

Bronx**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	32,340	\$3,616	\$111.80
Age:			
Under 65	20,409	1,211	59.32
65 and over	11,931	2,405	201.57
Type of Residence:			
Homeowner	232	28	119.53
Renter	32,108	3,588	111.75
Filing Category:			
IT-214 Alone	12,492	1,828	146.32
IT-214 with Return	19,848	1,788	90.08
Household Gross Income:			
\$0 - 3,000	2,161	235	108.75
3,001 - 5,000	2,624	326	124.42
5,001 - 7,000	5,281	726	137.46
7,001 - 9,000	11,970	1,482	123.84
9,001 - 11,000	4,064	424	104.23
11,001 - 14,000	3,739	289	77.32
14,001 - 18,000	2,501	133	53.24

Totals do not reflect the rounding of individual numbers.

Broome**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,042	\$203	\$66.60
Age:			
Under 65	2,671	147	54.86
65 and over	371	56	151.14
Type of Residence:			
Homeowner	639	52	80.80
Renter	2,403	151	62.83
Filing Category:			
IT-214 Alone	268	29	107.92
IT-214 with Return	2,774	174	62.61
Household Gross Income:			
\$0 - 3,000	269	22	80.08
3,001 - 5,000	287	21	74.13
5,001 - 7,000	316	24	74.68
7,001 - 9,000	473	35	73.29
9,001 - 11,000	410	30	74.00
11,001 - 14,000	672	42	62.72
14,001 - 18,000	615	29	47.21

Totals do not reflect the rounding of individual numbers.

Cattaraugus**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,034	\$63	\$61.16
Age:			
Under 65	947	51	53.53
65 and over	87	13	144.21
Type of Residence:			
Homeowner	290	21	72.44
Renter	744	42	56.77
Filing Category:			
IT-214 Alone	113	10	92.62
IT-214 with Return	921	53	57.30
Household Gross Income:			
\$0 - \$3,000	81	6	74.16
3,001 - 5,000	98	7	70.95
5,001 - 7,000	80	5	66.15
7,001 - 9,000	170	12	68.27
9,001 - 11,000	163	10	61.91
11,001 - 14,000	224	14	61.27
14,001 - 18,000	218	10	43.89

Totals do not reflect the rounding of individual numbers.

Cayuga**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	958	\$60	\$62.84
Age:			
Under 65	882	48	54.01
65 and over	76	13	165.37
Type of Residence:			
Homeowner	237	19	78.85
Renter	721	42	57.58
Filing Category:			
IT-214 Alone	39	5	130.21
IT-214 with Return	919	55	59.98
Household Gross Income:			
\$0 - \$3,000	79	6	79.96
3,001 - 5,000	93	6	68.59
5,001 - 7,000	112	7	65.38
7,001 - 9,000	126	10	77.20
9,001 - 11,000	127	8	66.73
11,001 - 14,000	214	12	57.47
14,001 - 18,000	207	10	46.78

Totals do not reflect the rounding of individual numbers.

Chautauqua**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,588	\$167	\$64.45
Age:			
Under 65	2,341	128	54.56
65 and over	247	39	158.17
Type of Residence:			
Homeowner	603	49	80.80
Renter	1,985	118	59.48
Filing Category:			
IT-214 Alone	247	27	109.58
IT-214 with Return	2,341	140	59.69
Household Gross Income:			
\$0 - \$3,000	211	16	76.41
3,001 - 5,000	217	16	74.86
5,001 - 7,000	293	21	70.65
7,001 - 9,000	463	34	74.05
9,001 - 11,000	372	26	69.02
11,001 - 14,000	505	29	56.73
14,001 - 18,000	527	25	47.66

Totals do not reflect the rounding of individual numbers.

Chemung**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,473	\$94	\$63.71
Age:			
Under 65	1,325	72	54.24
65 and over	148	22	148.50
Type of Residence:			
Homeowner	284	23	81.07
Renter	1,189	71	59.56
Filing Category:			
IT-214 Alone	110	11	101.72
IT-214 with Return	1,363	83	60.64
Household Gross Income:			
\$0 - \$3,000	131	11	80.40
3,001 - 5,000	121	9	71.89
5,001 - 7,000	155	10	64.96
7,001 - 9,000	253	18	69.91
9,001 - 11,000	213	14	67.90
11,001 - 14,000	311	19	60.44
14,001 - 18,000	289	14	47.06

Totals do not reflect the rounding of individual numbers.

Chenango**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	565	\$37	\$64.95
Age:			
Under 65	503	27	54.48
65 and over	62	9	149.97
Type of Residence:			
Homeowner	211	17	79.68
Renter	354	20	56.18
Filing Category:			
IT-214 Alone	32	3	99.84
IT-214 with Return	533	34	62.86
Household Gross Income:			
\$0 - \$3,000	58	5	92.12
3,001 - 5,000	46	3	70.89
5,001 - 7,000	47	3	63.15
7,001 - 9,000	83	6	72.93
9,001 - 11,000	92	6	59.84
11,001 - 14,000	117	7	63.95
14,001 - 18,000	122	6	49.89

Totals do not reflect the rounding of individual numbers.

Clinton**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	609	\$39	\$64.04
Age:			
Under 65	554	31	55.07
65 and over	55	8	154.38
Type of Residence:			
Homeowner	138	10	74.14
Renter	471	29	61.08
Filing Category:			
IT-214 Alone	42	5	124.74
IT-214 with Return	567	34	59.55
Household Gross Income:			
\$0 - \$3,000	73	5	73.10
3,001 - 5,000	56	3	58.29
5,001 - 7,000	79	5	65.62
7,001 - 9,000	99	7	73.78
9,001 - 11,000	84	6	70.29
11,001 - 14,000	114	7	62.34
14,001 - 18,000	104	5	47.14

Totals do not reflect the rounding of individual numbers.

Columbia**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	208	\$13	\$62.60
Age:			
Under 65	187	10	53.81
65 and over	21	3	140.86
Type of Residence:			
Homeowner	29	2	85.59
Renter	179	11	58.88
Filing Category:			
IT-214 Alone	11	2	162.82
IT-214 with Return	197	11	57.01
Household Gross Income:			
\$0 - 3,000	24	2	84.96
3,001 - 5,000	19	1	62.63
5,001 - 7,000	28	2	59.18
7,001 - 9,000	33	2	61.39
9,001 - 11,000	30	2	64.03
11,001 - 14,000	40	3	66.23
14,001 - 18,000	34	2	45.26

Totals do not reflect the rounding of individual numbers.

Cortland**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	631	\$49	\$77.78
Age:			
Under 65	481	26	53.60
65 and over	150	23	155.31
Type of Residence:			
Homeowner	222	23	105.07
Renter	409	26	62.97
Filing Category:			
IT-214 Alone	113	16	145.89
IT-214 with Return	518	33	62.92
Household Gross Income:			
\$0 - 3,000	52	4	81.13
3,001 - 5,000	41	4	85.98
5,001 - 7,000	61	4	64.36
7,001 - 9,000	93	8	91.33
9,001 - 11,000	103	9	87.70
11,001 - 14,000	140	11	80.49
14,001 - 18,000	141	9	61.08

Totals do not reflect the rounding of individual numbers.

Delaware**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	410	\$27	\$66.73
Age:			
Under 65	349	18	51.62
65 and over	61	9	153.21
Type of Residence:			
Homeowner	136	12	89.57
Renter	274	15	55.40
Filing Category:			
IT-214 Alone	27	3	113.89
IT-214 with Return	383	24	63.41
Household Gross Income:			
\$0 - \$3,000	36	3	77.31
3,001 - 5,000	38	3	71.42
5,001 - 7,000	56	3	61.80
7,001 - 9,000	71	6	79.54
9,001 - 11,000	64	5	74.67
11,001 - 14,000	71	5	65.01
14,001 - 18,000	74	3	45.42

Totals do not reflect the rounding of individual numbers.

Dutchess**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	694	\$47	\$67.70
Age:			
Under 65	625	34	54.09
65 and over	69	13	190.91
Type of Residence:			
Homeowner	52	5	94.27
Renter	642	42	65.54
Filing Category:			
IT-214 Alone	54	9	174.31
IT-214 with Return	640	38	58.70
Household Gross Income:			
\$0 - \$3,000	92	7	71.62
3,001 - 5,000	79	5	68.89
5,001 - 7,000	91	6	67.79
7,001 - 9,000	112	10	91.27
9,001 - 11,000	73	5	71.32
11,001 - 14,000	130	8	60.35
14,001 - 18,000	117	6	47.08

Totals do not reflect the rounding of individual numbers.

Erie

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	16,411	\$1,228	\$74.80
Age:			
Under 65	13,803	777	56.28
65 and over	2,608	451	172.80
Type of Residence:			
Homeowner	2,573	264	102.54
Renter	13,838	964	69.64
Filing Category:			
IT-214 Alone	3,262	414	126.86
IT-214 with Return	13,149	814	61.88
Household Gross Income:			
\$0 - \$3,000	1,547	118	76.10
3,001 - 5,000	1,664	148	88.81
5,001 - 7,000	1,876	155	82.39
7,001 - 9,000	3,030	261	86.00
9,001 - 11,000	2,386	188	78.97
11,001 - 14,000	3,109	211	68.00
14,001 - 18,000	2,799	147	52.53

Totals do not reflect the rounding of individual numbers.

Essex

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	351	\$21	\$61.18
Age:			
Under 65	328	18	53.65
65 and over	23	4	168.61
Type of Residence:			
Homeowner	101	7	71.49
Renter	250	14	57.02
Filing Category:			
IT-214 Alone	14	2	164.07
IT-214 with Return	337	19	56.91
Household Gross Income:			
\$0 - \$3,000	29	3	88.97
3,001 - 5,000	20	2	83.75
5,001 - 7,000	44	3	65.48
7,001 - 9,000	65	4	61.71
9,001 - 11,000	45	3	63.40
11,001 - 14,000	79	4	55.41
14,001 - 18,000	69	3	44.90

Totals do not reflect the rounding of individual numbers.

Franklin**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	578	\$39	\$67.61
Age:			
Under 65	507	27	54.16
65 and over	71	12	163.66
Type of Residence:			
Homeowner	177	17	93.51
Renter	401	23	56.17
Filing Category:			
IT-214 Alone	47	8	160.40
IT-214 with Return	531	32	59.39
Household Gross Income:			
\$0 - \$3,000	45	3	75.71
3,001 - 5,000	56	4	73.02
5,001 - 7,000	63	5	76.67
7,001 - 9,000	83	7	80.53
9,001 - 11,000	85	7	79.54
11,001 - 14,000	133	8	61.32
14,001 - 18,000	113	5	45.58

Totals do not reflect the rounding of individual numbers.

Fulton**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,177	\$77	\$65.09
Age:			
Under 65	1,053	59	55.77
65 and over	124	18	144.23
Type of Residence:			
Homeowner	358	27	75.82
Renter	819	49	60.41
Filing Category:			
IT-214 Alone	101	12	118.12
IT-214 with Return	1,076	65	60.12
Household Gross Income:			
\$0 - \$3,000	100	7	72.02
3,001 - 5,000	100	7	70.70
5,001 - 7,000	118	9	79.51
7,001 - 9,000	188	14	73.35
9,001 - 11,000	160	11	69.46
11,001 - 14,000	247	16	62.85
14,001 - 18,000	264	13	47.48

Totals do not reflect the rounding of individual numbers.

Genesee**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	458	\$31	\$66.60
Age:			
Under 65	390	21	53.61
65 and over	68	10	141.10
Type of Residence:			
Homeowner	131	11	81.38
Renter	327	20	60.68
Filing Category:			
IT-214 Alone	24	3	117.13
IT-214 with Return	434	28	63.81
Household Gross Income:			
\$0 - \$3,000	48	4	82.63
3,001 - 5,000	42	3	80.71
5,001 - 7,000	45	3	60.53
7,001 - 9,000	53	3	65.17
9,001 - 11,000	62	5	74.92
11,001 - 14,000	99	7	66.37
14,001 - 18,000	109	6	52.79

Totals do not reflect the rounding of individual numbers.

Greene**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	242	\$15	\$63.00
Age:			
Under 65	228	13	56.41
65 and over	14	2	170.21
Type of Residence:			
Homeowner	48	3	61.54
Renter	194	12	63.36
Filing Category:			
IT-214 Alone	5	1	160.80
IT-214 with Return	237	14	60.93
Household Gross Income:			
\$0 - \$3,000	38	3	76.68
3,001 - 5,000	33	2	64.42
5,001 - 7,000	34	2	59.71
7,001 - 9,000	33	2	69.58
9,001 - 11,000	33	2	70.94
11,001 - 14,000	38	2	55.37
14,001 - 18,000	33	1	43.45

Totals do not reflect the rounding of individual numbers.

Hamilton**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	41	\$2	\$58.41
Age:			
Under 65	D/	2	55.90
65 and over	D/	0	107.50
Type of Residence:			
Homeowner	8	1	87.00
Renter	33	2	51.48
Filing Category:			
IT-214 Alone	D/	0	61.00
IT-214 with Return	D/	2	58.35
Household Gross Income:			
\$0 - \$3,000	D/	0	75.00
3,001 - 5,000	D/	0	68.00
5,001 - 7,000	5	0	51.20
7,001 - 9,000	11	1	72.00
9,001 - 11,000	7	0	50.00
11,001 - 14,000	10	1	60.90
14,001 - 18,000	5	0	35.40

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

Totals do not reflect the rounding of individual numbers.

Herkimer**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	886	\$59	\$67.04
Age:			
Under 65	757	41	54.79
65 and over	129	18	138.95
Type of Residence:			
Homeowner	299	26	86.72
Renter	587	33	57.02
Filing Category:			
IT-214 Alone	94	11	112.62
IT-214 with Return	792	49	61.63
Household Gross Income:			
\$0 - \$3,000	78	5	66.55
3,001 - 5,000	61	5	81.67
5,001 - 7,000	84	6	71.61
7,001 - 9,000	134	9	64.54
9,001 - 11,000	118	10	81.14
11,001 - 14,000	207	14	68.77
14,001 - 18,000	204	11	52.71

Totals do not reflect the rounding of individual numbers.

Jefferson**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	620	\$39	\$62.79
Age:			
Under 65	575	31	53.25
65 and over	45	8	184.76
Type of Residence:			
Homeowner	217	17	77.79
Renter	403	22	54.71
Filing Category:			
IT-214 Alone	25	3	120.00
IT-214 with Return	595	36	60.39
Household Gross Income:			
\$0 - \$3,000	60	5	87.48
3,001 - 5,000	48	4	78.54
5,001 - 7,000	77	5	62.29
7,001 - 9,000	95	7	73.53
9,001 - 11,000	77	5	62.35
11,001 - 14,000	132	8	57.41
14,001 - 18,000	131	6	43.90

Totals do not reflect the rounding of individual numbers.

Kings**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	56,532	\$6,914	\$122.30
Age:			
Under 65	31,815	1,899	59.70
65 and over	24,717	5,014	202.87
Type of Residence:			
Homeowner	707	92	130.67
Renter	55,825	6,821	122.19
Filing Category:			
IT-214 Alone	23,289	3,723	159.84
IT-214 with Return	33,243	3,191	95.99
Household Gross Income:			
\$0 - \$3,000	3,727	400	107.42
3,001 - 5,000	5,356	765	142.87
5,001 - 7,000	7,571	1,042	137.67
7,001 - 9,000	19,907	2,908	146.08
9,001 - 11,000	6,546	694	106.01
11,001 - 14,000	8,864	862	97.29
14,001 - 18,000	4,561	241	52.93

Totals do not reflect the rounding of individual numbers.

Lewis

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	154	\$10	\$64.79
Age:			
Under 65	138	7	53.66
65 and over	16	3	160.81
Type of Residence:			
Homeowner	68	5	79.47
Renter	86	5	53.19
Filing Category:			
IT-214 Alone	13	1	91.23
IT-214 with Return	141	9	62.35
Household Gross Income:			
\$0 - \$3,000	21	2	95.95
3,001 - 5,000	14	1	64.29
5,001 - 7,000	12	1	53.17
7,001 - 9,000	24	2	67.46
9,001 - 11,000	23	2	72.22
11,001 - 14,000	33	2	59.70
14,001 - 18,000	27	1	43.52

Totals do not reflect the rounding of individual numbers.

Livingston

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	380	\$24	\$63.18
Age:			
Under 65	338	18	54.23
65 and over	42	6	135.24
Type of Residence:			
Homeowner	101	7	73.52
Renter	279	17	59.44
Filing Category:			
IT-214 Alone	17	2	100.71
IT-214 with Return	363	22	61.43
Household Gross Income:			
\$0 - \$3,000	36	3	83.42
3,001 - 5,000	35	2	70.71
5,001 - 7,000	37	2	67.54
7,001 - 9,000	60	3	55.98
9,001 - 11,000	54	4	74.31
11,001 - 14,000	82	5	61.17
14,001 - 18,000	76	4	47.96

Totals do not reflect the rounding of individual numbers.

Madison

Real Property Circuit Breaker Tax Credit Use - 2008					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			447	\$29	\$64.49
Age:					
Under 65			396	21	53.88
65 and over			51	7	146.94
Type of Residence:					
Homeowner			135	10	77.53
Renter			312	18	58.85
Filing Category:					
IT-214 Alone			34	4	121.82
IT-214 with Return			413	25	59.77
Household Gross Income:					
\$0 - \$3,000			44	3	75.50
3,001 - 5,000			42	3	72.12
5,001 - 7,000			47	4	74.55
7,001 - 9,000			64	4	69.56
9,001 - 11,000			67	5	67.28
11,001 - 14,000			81	5	66.54
14,001 - 18,000			102	5	45.33

Totals do not reflect the rounding of individual numbers.

Monroe

Real Property Circuit Breaker Tax Credit Use - 2008					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			10,154	\$762	\$75.01
Age:					
Under 65			8,570	478	55.82
65 and over			1,584	283	178.82
Type of Residence:					
Homeowner			1,700	158	92.90
Renter			8,454	604	71.41
Filing Category:					
IT-214 Alone			2,280	267	116.98
IT-214 with Return			7,874	495	62.86
Household Gross Income:					
\$0 - \$3,000			858	62	71.69
3,001 - 5,000			979	76	78.12
5,001 - 7,000			1,432	133	92.85
7,001 - 9,000			2,257	196	86.88
9,001 - 11,000			1,321	102	77.00
11,001 - 14,000			1,692	110	64.92
14,001 - 18,000			1,615	83	51.40

Totals do not reflect the rounding of individual numbers.

Montgomery

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	998	\$75	\$75.40
Age:			
Under 65	820	45	55.28
65 and over	178	30	168.10
Type of Residence:			
Homeowner	312	32	101.82
Renter	686	43	63.39
Filing Category:			
IT-214 Alone	88	14	159.48
IT-214 with Return	910	61	67.27
Household Gross Income:			
\$0 - \$3,000	77	7	96.55
3,001 - 5,000	73	6	77.64
5,001 - 7,000	103	8	75.38
7,001 - 9,000	135	13	96.42
9,001 - 11,000	161	13	78.20
11,001 - 14,000	195	14	74.21
14,001 - 18,000	254	14	56.34

Totals do not reflect the rounding of individual numbers.

Nassau

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	4,222	\$311	\$73.75
Age:			
Under 65	3,701	204	55.25
65 and over	521	107	205.22
Type of Residence:			
Homeowner	109	16	147.14
Renter	4,113	295	71.81
Filing Category:			
IT-214 Alone	271	54	199.40
IT-214 with Return	3,951	257	65.13
Household Gross Income:			
\$0 - \$3,000	409	34	84.29
3,001 - 5,000	421	39	91.60
5,001 - 7,000	491	43	88.52
7,001 - 9,000	690	68	98.85
9,001 - 11,000	583	41	70.96
11,001 - 14,000	810	49	59.97
14,001 - 18,000	818	37	44.90

Totals do not reflect the rounding of individual numbers.

**New York
(Manhattan)**

Real Property Circuit Breaker Tax Credit Use - 2008

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	28,256	\$3,683	\$130.34
Age:			
Under 65	13,879	844	60.79
65 and over	14,377	2,839	197.48
Type of Residence:			
Homeowner	158	17	107.80
Renter	28,098	3,666	130.47
Filing Category:			
IT-214 Alone	10,283	1,590	154.60
IT-214 with Return	17,973	2,093	116.46
Household Gross Income:			
\$0 - \$3,000	1,815	233	128.58
3,001 - 5,000	2,432	384	157.75
5,001 - 7,000	4,062	614	151.22
7,001 - 9,000	11,075	1,581	142.71
9,001 - 11,000	3,719	446	119.97
11,001 - 14,000	3,329	319	95.80
14,001 - 18,000	1,824	106	58.15

Totals do not reflect the rounding of individual numbers.

Niagara

Real Property Circuit Breaker Tax Credit Use - 2008

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,630	\$244	\$67.29
Age:			
Under 65	3,172	176	55.45
65 and over	458	68	149.27
Type of Residence:			
Homeowner	775	65	84.40
Renter	2,855	179	62.64
Filing Category:			
IT-214 Alone	376	45	118.50
IT-214 with Return	3,254	200	61.37
Household Gross Income:			
\$0 - \$3,000	281	22	77.82
3,001 - 5,000	340	25	72.81
5,001 - 7,000	398	29	71.88
7,001 - 9,000	590	44	73.80
9,001 - 11,000	518	38	72.44
11,001 - 14,000	748	48	64.53
14,001 - 18,000	755	40	52.56

Totals do not reflect the rounding of individual numbers.

Oneida

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,963	\$276	\$69.59
Age:			
Under 65	3,457	190	55.05
65 and over	506	85	168.89
Type of Residence:			
Homeowner	879	70	80.19
Renter	3,084	205	66.56
Filing Category:			
IT-214 Alone	410	55	133.10
IT-214 with Return	3,553	221	62.26
Household Gross Income:			
\$0 - \$3,000	353	28	80.58
3,001 - 5,000	364	28	77.66
5,001 - 7,000	410	32	78.89
7,001 - 9,000	685	57	83.51
9,001 - 11,000	543	39	71.45
11,001 - 14,000	793	51	64.77
14,001 - 18,000	815	39	48.27

Totals do not reflect the rounding of individual numbers.

Onondaga

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	4,096	\$286	\$69.73
Age:			
Under 65	3,536	194	54.92
65 and over	560	91	163.26
Type of Residence:			
Homeowner	976	91	93.03
Renter	3,120	195	62.45
Filing Category:			
IT-214 Alone	414	57	138.74
IT-214 with Return	3,682	228	61.97
Household Gross Income:			
\$0 - \$3,000	365	27	72.77
3,001 - 5,000	364	25	69.28
5,001 - 7,000	439	32	74.02
7,001 - 9,000	692	61	87.98
9,001 - 11,000	604	44	73.57
11,001 - 14,000	818	55	67.12
14,001 - 18,000	814	41	50.52

Totals do not reflect the rounding of individual numbers.

Ontario**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	767	\$47	\$61.10
Age:			
Under 65	713	39	55.08
65 and over	54	8	140.48
Type of Residence:			
Homeowner	154	12	74.89
Renter	613	35	57.63
Filing Category:			
IT-214 Alone	33	4	107.00
IT-214 with Return	734	43	59.03
Household Gross Income:			
\$0 - \$3,000	64	5	74.58
3,001 - 5,000	88	6	67.06
5,001 - 7,000	98	6	66.31
7,001 - 9,000	93	7	69.95
9,001 - 11,000	110	7	67.42
11,001 - 14,000	148	8	54.09
14,001 - 18,000	166	8	46.76

Totals do not reflect the rounding of individual numbers.

Orange**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,989	\$128	\$64.50
Age:			
Under 65	1,814	97	53.55
65 and over	175	31	177.97
Type of Residence:			
Homeowner	111	12	111.09
Renter	1,878	116	61.74
Filing Category:			
IT-214 Alone	146	19	130.63
IT-214 with Return	1,843	109	59.26
Household Gross Income:			
\$0 - \$3,000	76	6	73.05
3,001 - 5,000	158	12	74.50
5,001 - 7,000	152	12	77.05
7,001 - 9,000	276	23	84.92
9,001 - 11,000	282	19	67.82
11,001 - 14,000	709	40	56.53
14,001 - 18,000	336	17	49.43

Totals do not reflect the rounding of individual numbers.

Orleans

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	432	\$31	\$72.75
Age:			
Under 65	343	18	53.08
65 and over	89	13	148.57
Type of Residence:			
Homeowner	178	16	91.29
Renter	254	15	59.76
Filing Category:			
IT-214 Alone	42	6	154.29
IT-214 with Return	390	25	63.97
Household Gross Income:			
\$0 - \$3,000	27	3	95.44
3,001 - 5,000	27	2	65.52
5,001 - 7,000	24	2	65.04
7,001 - 9,000	63	5	78.11
9,001 - 11,000	67	6	93.36
11,001 - 14,000	108	7	69.19
14,001 - 18,000	116	7	59.27

Totals do not reflect the rounding of individual numbers.

Oswego

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,160	\$72	\$62.45
Age:			
Under 65	1,059	58	54.44
65 and over	101	15	146.44
Type of Residence:			
Homeowner	290	24	81.94
Renter	870	49	55.96
Filing Category:			
IT-214 Alone	79	10	131.97
IT-214 with Return	1,081	62	57.37
Household Gross Income:			
\$0 - \$3,000	117	8	70.68
3,001 - 5,000	106	7	69.65
5,001 - 7,000	141	9	67.22
7,001 - 9,000	160	11	69.24
9,001 - 11,000	192	12	64.92
11,001 - 14,000	226	14	59.86
14,001 - 18,000	218	10	46.98

Totals do not reflect the rounding of individual numbers.

Otsego**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	480	\$34	\$70.19
Age:			
Under 65	421	23	55.01
65 and over	59	11	178.54
Type of Residence:			
Homeowner	164	15	91.24
Renter	316	19	59.27
Filing Category:			
IT-214 Alone	22	3	118.55
IT-214 with Return	458	31	67.87
Household Gross Income:			
\$0 - \$3,000	53	6	114.68
3,001 - 5,000	51	4	77.27
5,001 - 7,000	50	3	68.52
7,001 - 9,000	64	5	79.36
9,001 - 11,000	71	5	71.99
11,001 - 14,000	96	5	56.02
14,001 - 18,000	95	5	49.25

Totals do not reflect the rounding of individual numbers.

Putnam**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	113	\$9	\$76.28
Age:			
Under 65	100	6	55.24
65 and over	13	3	238.15
Type of Residence:			
Homeowner	6	1	134.67
Renter	107	8	73.01
Filing Category:			
IT-214 Alone	9	2	246.56
IT-214 with Return	104	6	61.55
Household Gross Income:			
\$0 - \$3,000	16	2	99.69
3,001 - 5,000	14	1	79.71
5,001 - 7,000	16	1	88.13
7,001 - 9,000	14	1	98.29
9,001 - 11,000	17	1	71.94
11,001 - 14,000	19	1	61.26
14,001 - 18,000	17	1	43.29

Totals do not reflect the rounding of individual numbers.

Queens

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	41,173	\$4,808	\$116.77
Age:			
Under 65	25,121	1,513	60.24
65 and over	16,052	3,295	205.24
Type of Residence:			
Homeowner	1,071	137	127.94
Renter	40,102	4,671	116.47
Filing Category:			
IT-214 Alone	12,031	2,014	167.37
IT-214 with Return	29,142	2,794	95.88
Household Gross Income:			
\$0 - \$3,000	3,978	417	104.83
3,001 - 5,000	4,701	561	119.40
5,001 - 7,000	6,225	831	133.51
7,001 - 9,000	11,961	1,772	148.13
9,001 - 11,000	4,702	504	107.16
11,001 - 14,000	5,748	520	90.48
14,001 - 18,000	3,858	203	52.52

Totals do not reflect the rounding of individual numbers.

Rensselaer

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	865	\$56	\$64.42
Age:			
Under 65	794	44	54.82
65 and over	71	12	171.76
Type of Residence:			
Homeowner	125	12	93.45
Renter	740	44	59.52
Filing Category:			
IT-214 Alone	47	7	145.32
IT-214 with Return	818	49	59.77
Household Gross Income:			
\$0 - \$3,000	72	6	80.10
3,001 - 5,000	106	8	70.76
5,001 - 7,000	110	7	64.03
7,001 - 9,000	124	10	77.53
9,001 - 11,000	141	9	64.57
11,001 - 14,000	153	9	60.41
14,001 - 18,000	159	7	46.86

Totals do not reflect the rounding of individual numbers.

Richmond**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,167	\$340	\$107.39
Age:			
Under 65	2,050	121	58.95
65 and over	1,117	219	196.29
Type of Residence:			
Homeowner	101	10	96.42
Renter	3,066	330	107.75
Filing Category:			
IT-214 Alone	1,303	177	135.81
IT-214 with Return	1,864	163	87.52
Household Gross Income:			
\$0 - \$3,000	279	27	96.51
3,001 - 5,000	331	39	116.86
5,001 - 7,000	502	59	117.77
7,001 - 9,000	1,035	131	126.37
9,001 - 11,000	386	35	90.71
11,001 - 14,000	404	38	93.26
14,001 - 18,000	230	12	51.71

Totals do not reflect the rounding of individual numbers.

Rockland**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,446	\$109	\$75.44
Age:			
Under 65	1,232	66	53.91
65 and over	214	43	199.42
Type of Residence:			
Homeowner	23	3	133.17
Renter	1,423	106	74.51
Filing Category:			
IT-214 Alone	79	14	180.33
IT-214 with Return	1,367	95	69.38
Household Gross Income:			
\$0 - \$3,000	90	9	98.41
3,001 - 5,000	161	15	92.67
5,001 - 7,000	154	15	99.62
7,001 - 9,000	242	25	102.32
9,001 - 11,000	187	12	66.67
11,001 - 14,000	353	21	59.21
14,001 - 18,000	259	12	45.71

Totals do not reflect the rounding of individual numbers.

St. Lawrence

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,223	\$76	\$62.46
Age:			
Under 65	1,136	62	54.56
65 and over	87	14	165.62
Type of Residence:			
Homeowner	340	25	73.45
Renter	883	51	58.22
Filing Category:			
IT-214 Alone	103	11	104.95
IT-214 with Return	1,120	66	58.55
Household Gross Income:			
\$0 - \$3,000	111	9	84.87
3,001 - 5,000	105	7	70.40
5,001 - 7,000	134	9	65.34
7,001 - 9,000	225	16	72.69
9,001 - 11,000	179	11	58.89
11,001 - 14,000	252	14	56.24
14,001 - 18,000	217	10	44.91

Totals do not reflect the rounding of individual numbers.

Saratoga

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	917	\$56	\$61.40
Age:			
Under 65	859	47	54.91
65 and over	58	9	157.59
Type of Residence:			
Homeowner	116	9	77.38
Renter	801	47	59.09
Filing Category:			
IT-214 Alone	27	4	155.52
IT-214 with Return	890	52	58.55
Household Gross Income:			
\$0 - \$3,000	86	6	72.70
3,001 - 5,000	93	7	75.29
5,001 - 7,000	131	9	66.29
7,001 - 9,000	121	8	65.29
9,001 - 11,000	155	10	64.74
11,001 - 14,000	176	10	56.42
14,001 - 18,000	155	7	41.95

Totals do not reflect the rounding of individual numbers.

Schenectady**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,231	\$84	\$67.83
Age:			
Under 65	1,094	61	55.95
65 and over	137	22	162.69
Type of Residence:			
Homeowner	233	24	105.01
Renter	998	59	59.15
Filing Category:			
IT-214 Alone	96	15	158.89
IT-214 with Return	1,135	68	60.13
Household Gross Income:			
\$0 - \$3,000	102	8	77.56
3,001 - 5,000	123	9	72.80
5,001 - 7,000	152	11	71.96
7,001 - 9,000	157	12	74.57
9,001 - 11,000	180	13	72.79
11,001 - 14,000	248	17	67.13
14,001 - 18,000	269	14	52.94

Totals do not reflect the rounding of individual numbers.

Schoharie**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	251	\$18	\$71.25
Age:			
Under 65	213	12	54.08
65 and over	38	6	167.50
Type of Residence:			
Homeowner	82	6	73.13
Renter	169	12	70.34
Filing Category:			
IT-214 Alone	22	3	135.73
IT-214 with Return	229	15	65.06
Household Gross Income:			
\$0 - \$3,000	27	2	78.41
3,001 - 5,000	17	1	81.00
5,001 - 7,000	22	2	92.77
7,001 - 9,000	36	3	74.58
9,001 - 11,000	41	4	86.78
11,001 - 14,000	48	3	67.21
14,001 - 18,000	60	3	48.02

Totals do not reflect the rounding of individual numbers.

Schuyler

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	214	\$13	\$62.23
Age:			
Under 65	200	11	55.20
65 and over	14	2	162.71
Type of Residence:			
Homeowner	62	5	76.56
Renter	152	9	56.38
Filing Category:			
IT-214 Alone	6	1	110.00
IT-214 with Return	208	13	60.85
Household Gross Income:			
\$0 - \$3,000	18	2	101.33
3,001 - 5,000	23	2	71.35
5,001 - 7,000	21	1	60.71
7,001 - 9,000	38	2	55.89
9,001 - 11,000	28	2	69.64
11,001 - 14,000	42	2	56.98
14,001 - 18,000	44	2	47.95

Totals do not reflect the rounding of individual numbers.

Seneca

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	448	\$28	\$63.28
Age:			
Under 65	407	22	55.04
65 and over	41	6	145.05
Type of Residence:			
Homeowner	143	10	72.85
Renter	305	18	58.79
Filing Category:			
IT-214 Alone	17	2	135.88
IT-214 with Return	431	26	60.42
Household Gross Income:			
\$0 - \$3,000	41	3	76.63
3,001 - 5,000	40	3	73.85
5,001 - 7,000	56	4	64.80
7,001 - 9,000	49	3	69.16
9,001 - 11,000	71	5	63.77
11,001 - 14,000	96	6	61.49
14,001 - 18,000	95	5	50.58

Totals do not reflect the rounding of individual numbers.

Steuben**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,298	\$83	\$64.06
Age:			
Under 65	1,170	64	54.51
65 and over	128	19	151.38
Type of Residence:			
Homeowner	363	27	74.28
Renter	935	56	60.09
Filing Category:			
IT-214 Alone	111	12	106.06
IT-214 with Return	1,187	71	60.13
Household Gross Income:			
\$0 - \$3,000	113	9	81.04
3,001 - 5,000	118	9	77.92
5,001 - 7,000	126	9	68.55
7,001 - 9,000	225	17	73.54
9,001 - 11,000	178	11	64.36
11,001 - 14,000	284	17	58.75
14,001 - 18,000	254	11	45.17

Totals do not reflect the rounding of individual numbers.

Suffolk**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,611	\$248	\$68.74
Age:			
Under 65	3,217	178	55.39
65 and over	394	70	177.72
Type of Residence:			
Homeowner	189	24	124.77
Renter	3,422	225	65.64
Filing Category:			
IT-214 Alone	206	32	155.34
IT-214 with Return	3,405	216	63.50
Household Gross Income:			
\$0 - \$3,000	390	31	78.32
3,001 - 5,000	384	29	75.30
5,001 - 7,000	436	33	75.34
7,001 - 9,000	556	48	86.28
9,001 - 11,000	467	32	68.57
11,001 - 14,000	680	43	62.63
14,001 - 18,000	698	33	47.74

Totals do not reflect the rounding of individual numbers.

Sullivan

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	638	\$44	\$69.28
Age:			
Under 65	555	30	54.53
65 and over	83	14	167.88
Type of Residence:			
Homeowner	105	11	105.36
Renter	533	33	62.17
Filing Category:			
IT-214 Alone	40	6	149.53
IT-214 with Return	598	38	63.91
Household Gross Income:			
\$0 - \$3,000	44	4	87.20
3,001 - 5,000	46	4	80.26
5,001 - 7,000	71	5	72.97
7,001 - 9,000	98	8	81.43
9,001 - 11,000	97	7	71.26
11,001 - 14,000	144	10	67.44
14,001 - 18,000	138	7	49.91

Totals do not reflect the rounding of individual numbers.

Tioga

Real Property Circuit Breaker Tax Credit Use - 2008			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	431	\$28	\$64.57
Age:			
Under 65	379	21	54.48
65 and over	52	7	138.10
Type of Residence:			
Homeowner	139	11	77.68
Renter	292	17	58.33
Filing Category:			
IT-214 Alone	23	3	109.39
IT-214 with Return	408	25	62.04
Household Gross Income:			
\$0 - \$3,000	35	3	91.86
3,001 - 5,000	35	2	66.00
5,001 - 7,000	60	4	71.63
7,001 - 9,000	70	5	67.26
9,001 - 11,000	56	4	64.59
11,001 - 14,000	92	6	63.55
14,001 - 18,000	83	4	46.19

Totals do not reflect the rounding of individual numbers.

Tompkins**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	740	\$44	\$58.94
Age:			
Under 65	718	40	55.73
65 and over	22	4	163.82
Type of Residence:			
Homeowner	97	7	73.90
Renter	643	36	56.69
Filing Category:			
IT-214 Alone	24	2	99.38
IT-214 with Return	716	41	57.59
Household Gross Income:			
\$0 - \$3,000	90	6	68.00
3,001 - 5,000	92	6	68.39
5,001 - 7,000	89	6	64.01
7,001 - 9,000	115	7	64.02
9,001 - 11,000	110	6	56.95
11,001 - 14,000	138	7	52.88
14,001 - 18,000	106	5	43.26

Totals do not reflect the rounding of individual numbers.

Ulster**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,067	\$66	\$61.93
Age:			
Under 65	992	53	53.61
65 and over	75	13	171.99
Type of Residence:			
Homeowner	104	10	91.42
Renter	963	57	58.74
Filing Category:			
IT-214 Alone	32	4	139.81
IT-214 with Return	1,035	62	59.52
Household Gross Income:			
\$0 - \$3,000	115	8	71.23
3,001 - 5,000	90	6	64.47
5,001 - 7,000	134	10	71.81
7,001 - 9,000	174	12	69.30
9,001 - 11,000	155	10	66.35
11,001 - 14,000	194	11	57.53
14,001 - 18,000	205	9	43.70

Totals do not reflect the rounding of individual numbers.

Warren**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	399	\$24	\$60.34
Age:			
Under 65	375	20	53.79
65 and over	24	4	162.63
Type of Residence:			
Homeowner	65	5	69.78
Renter	334	20	58.50
Filing Category:			
IT-214 Alone	13	2	115.85
IT-214 with Return	386	23	58.47
Household Gross Income:			
\$0 - \$3,000	47	3	67.00
3,001 - 5,000	36	3	73.69
5,001 - 7,000	48	3	62.21
7,001 - 9,000	70	5	73.57
9,001 - 11,000	55	4	66.16
11,001 - 14,000	64	3	48.86
14,001 - 18,000	79	3	42.66

Totals do not reflect the rounding of individual numbers.

Washington**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	353	\$24	\$67.21
Age:			
Under 65	302	16	52.86
65 and over	51	8	152.18
Type of Residence:			
Homeowner	123	10	80.66
Renter	230	14	60.01
Filing Category:			
IT-214 Alone	31	4	121.81
IT-214 with Return	322	20	61.95
Household Gross Income:			
\$0 - \$3,000	41	3	82.49
3,001 - 5,000	31	2	71.55
5,001 - 7,000	40	2	60.00
7,001 - 9,000	63	5	85.19
9,001 - 11,000	34	2	56.03
11,001 - 14,000	80	5	62.23
14,001 - 18,000	64	3	54.28

Totals do not reflect the rounding of individual numbers.

Wayne**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	801	\$60	\$74.66
Age:			
Under 65	680	37	53.80
65 and over	121	23	191.88
Type of Residence:			
Homeowner	205	20	98.52
Renter	596	40	66.45
Filing Category:			
IT-214 Alone	88	17	187.74
IT-214 with Return	713	43	60.70
Household Gross Income:			
\$0 - \$3,000	69	5	79.06
3,001 - 5,000	77	6	77.73
5,001 - 7,000	102	11	112.62
7,001 - 9,000	121	12	95.15
9,001 - 11,000	106	7	65.56
11,001 - 14,000	159	10	60.93
14,001 - 18,000	167	9	52.23

Totals do not reflect the rounding of individual numbers.

Westchester**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,256	\$252	\$77.54
Age:			
Under 65	2,770	158	57.21
65 and over	486	94	193.38
Type of Residence:			
Homeowner	95	10	103.08
Renter	3,161	243	76.77
Filing Category:			
IT-214 Alone	298	51	169.87
IT-214 with Return	2,958	202	68.24
Household Gross Income:			
\$0 - \$3,000	335	28	83.94
3,001 - 5,000	391	33	84.61
5,001 - 7,000	415	36	85.60
7,001 - 9,000	609	60	98.88
9,001 - 11,000	456	36	78.05
11,001 - 14,000	550	36	65.08
14,001 - 18,000	500	24	48.26

Totals do not reflect the rounding of individual numbers.

Wyoming**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	357	\$25	\$71.29
Age:			
Under 65	276	15	53.46
65 and over	81	11	132.06
Type of Residence:			
Homeowner	137	12	84.53
Renter	220	14	63.05
Filing Category:			
IT-214 Alone	41	4	94.54
IT-214 with Return	316	22	68.28
Household Gross Income:			
\$0 - \$3,000	32	3	106.09
3,001 - 5,000	31	2	77.94
5,001 - 7,000	32	3	78.25
7,001 - 9,000	41	3	76.95
9,001 - 11,000	43	3	64.19
11,001 - 14,000	70	5	73.60
14,001 - 18,000	108	6	56.20

Totals do not reflect the rounding of individual numbers.

Yates**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	198	\$12	\$60.71
Age:			
Under 65	174	9	53.24
65 and over	24	3	114.92
Type of Residence:			
Homeowner	74	5	64.15
Renter	124	7	58.66
Filing Category:			
IT-214 Alone	6	1	141.00
IT-214 with Return	192	11	58.20
Household Gross Income:			
\$0 - \$3,000	17	1	61.06
3,001 - 5,000	20	1	68.85
5,001 - 7,000	24	2	65.79
7,001 - 9,000	22	2	70.68
9,001 - 11,000	31	2	65.55
11,001 - 14,000	38	2	51.71
14,001 - 18,000	46	2	53.80

Totals do not reflect the rounding of individual numbers.

Unclassified**Real Property Circuit Breaker Tax Credit Use - 2008**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	5	\$0	\$94.20
Age:			
Under 65	D/	0	58.00
65 and over	D/	0	239.00
Type of Residence:			
Homeowner	D/	0	143.00
Renter	D/	0	61.67
Filing Category:			
IT-214 Alone	D/	0	123.67
IT-214 with Return	D/	0	50.00
Household Gross Income:			
\$0 - \$3,000	D/	0	73.00
3,001 - 5,000	0	0	0.00
5,001 - 7,000	0	0	0.00
7,001 - 9,000	D/	0	149.00
9,001 - 11,000	0	0	0.00
11,001 - 14,000	D/	0	53.00
14,001 - 18,000	D/	0	47.00

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

Totals do not reflect the rounding of individual numbers.

Appendix A: Form IT-214 (2008) Claim for Real Property Tax Credit for Homeowners and Renters



Claim for Real Property Tax Credit For Homeowners and Renters

Step 1 — Enter identifying information

Form with fields for: Your first name and middle initial, Your last name, Spouse's first name and middle initial, Spouse's last name, Current mailing address, Apartment number, New York State county of residence, City, village, or post office, State, ZIP code, Street address of New York residence that qualifies you for this credit, if different from above, City, village, or post office, State, 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 2008?
2 Did you occupy the same residence for at least six months during 2008?
3 Did you own real property with a current market value of more than \$85,000 during 2008?
4 Can you be claimed as a dependent on another taxpayer's 2008 federal return?
5 Did you reside in public housing, or other residence completely exempted from real property taxes in 2008?
6 Did you live in a nursing home during 2008?
7 Qualifying social security number of household member 65 or older
8 List below the name, social security number, and the year of birth for each household member.

Table with 3 columns: A — Household member's name, B — Social security number, C — Year of birth. Rows include: 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 2008.

- 9 Federal adjusted gross income
10 New York State additions to federal adjusted gross income
11 Social security payments not included on line 9
12 Supplemental security income (SSI) payments
13 Pensions and annuities (including railroad retirement benefits) not included on lines 9 through 12
14 Cash public assistance and relief
15 Other income
16 Household gross income
17 Enter rate from Table 1
18 Multiply line 16 by line 17



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 2008. <i>(Do not include any subsidized part of your rental charge.)</i>	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.			
Homeowners only	21	Average monthly adjusted rent <i>(divide line 20 by the number of months you paid rent)</i>	21.			
	If line 21 is more than \$450, stop ; you do not qualify for this credit.					
	22	Multiply line 20 by 25% (.25); enter here and on line 28.....	22.			
Homeowners only	23	Real property taxes paid during the year 2008 <i>(see instructions)</i>	23.			
	24	Special assessments	24.			
	25	Add lines 23 and 24	25.			
	26	Exemption for homeowners 65 and over <i>(optional - see instructions)</i>	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)* **28.** .
 If line 28 is zero or less, **stop**; no credit is allowed.

29 Enter amount from line 18..... **29.** .
 If line 29 is equal to or more than line 28, **stop**; you do not qualify for this credit.

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

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)*

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, complete **a, b,** and **c** to have your credit from line 33 deposited directly in your bank account *(see instructions)*.

a Routing number ●

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

Third-party designee? <i>(see instr.)</i>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
Yes <input type="checkbox"/> No <input type="checkbox"/>	E-mail:		<input style="width: 100%;" type="text"/>

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

▼ Taxpayer(s) sign here ▼	
Your signature	
Your occupation	
● Spouse's signature and occupation <i>(if joint return)</i>	
Date	▼ Daytime phone number
E-mail:	

- 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, PO BOX 61000, ALBANY NY 12261-0001.

Please file this original scannable form with the Tax Department.

2142080094



Appendix B: Publication 22 (12/08) - FAQs: New York State's Real Property Tax Credit for Homeowners and Renters

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

For tax year 2008



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.

NOTE: A Publication is an informational document that addresses a particular topic of interest to taxpayers. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in Department policies could affect the validity of the information contained in a publication. Publications are updated regularly and are accurate on the date issued.

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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 members of the household are under age 65, the credit can be as much as \$75. If at least one 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?

You may qualify to claim the real property tax credit if you meet certain conditions as either a homeowner or renter (see below). 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 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 2008.
- You were a New York State resident for all of 2008.
- You cannot be claimed as a dependent on someone else's federal income tax return for tax year 2008.
- 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).

Homeowners

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

Only one credit is allowed per household. If more than one household member qualifies for the credit, you may divide the credit. Each member of your household who qualifies for the credit has to file a separate Form IT-214. However, if you are married and filing a joint return, you must file a joint claim on Form IT-214.

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, 2009, but not later than April 15, 2009.

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 16, 2012, to file Form IT-214 for tax year 2008.

If you are not required to file a New York State income tax return, you can file Form IT-214 for tax year 2008 after January 1, 2009, but no later than April 16, 2012.

Note: For tax years 2005, 2006, and 2007, you can still either amend a previous claim for the real property tax credit or file an original claim. The deadlines for previous years are as follows:

Year	Last date to file
2005	April 17, 2009
2006	April 19, 2010
2007	April 15, 2011

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

Household members 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 2008:

- 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* below).
- 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 (for example, cash grants to clients, emergency aid to adults, value of food vouchers received by clients, etc.). Do not include amounts received from the Home Energy Assistance Program (HEAP) or medical assistance for the needy.
- 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 2008, 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 2008 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 2008.
- **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 2008.
- **Public employees 414(h) retirement contributions** – The amount of 414(h) retirement contributions for 2008, shown on your federal Form W-2, *Wage and Tax Statement*, if you are
 - a Tier 3 or Tier 4 member of the New York State and Local Retirement Systems which 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
 - a member of any tier 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
 - a member of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) Pension Plan.

- **NYC flexible benefits program** – The amount for 2008, shown on your federal Form W-2, *Wage and Tax Statement*, that was deducted from your 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 Transit Operating Authority, and
 - Staten Island Rapid Transit Authority.
- **NYC health insurance and welfare benefit fund** – The amount shown on your 2008 federal Form W-2, *Wage and Tax Statement*, that was deducted from your 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.

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 for help in determining 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 (for example, 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 on 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 larger unit, include only the amount of real property taxes paid that can reasonably be applied to your residence.

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

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 you and 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 2008, 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 2008 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 home for senior citizens or a public housing project, do I qualify for the real property tax credit?
- A:** Generally, residents of homes for senior citizens 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 home for senior citizens 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 home for senior citizens 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 the nursing home is considered one household (the residents share common living facilities), and the residents' combined income and rent expenses usually exceed the income level of \$18,000 and the average monthly rent of \$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 2008. Do I include her income when I total my household gross income?
- A:** Yes. When you claim this credit, you have to include in the computation of household gross income all the income as described in this publication that you and all members of your household received during 2008. For the definition of *household members* and *household gross income*, see page 7.
- 7) **Q:** My friend was a member of my household for part of 2008. Do I include her income in my household gross income?
- A:** Yes, but include in your computation only 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 in a home we own. Does this qualify my household for a higher credit limitation for those 65 or older?
- A:** If you are a homeowner and qualify to claim the credit, either you or your spouse must be age 65 or older in order to qualify for the higher credit limitation. Your household does not qualify for the higher credit limitation based on the age of a household member who is age 65 or older.
- 11) **Q:** My father, who was over 65, lived with me and my family in a home we rent. My father lived with us for seven months in 2008 before he died. Does this qualify my household for a higher credit limitation for those 65 and older?
- A:** If your father was a member of your household for at least six months during the year (see the definition of *household members* on page 7), then your household qualifies 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 an 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 2005, 2006, and 2007. 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
2005	April 17, 2009
2006	April 19, 2010
2007	April 15, 2011

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) 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 you 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.



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Notes

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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: (518) 457-5149
In-state callers without free long distance: 1 800 443-3200
(Automated service for refund status is available 24 hours a day, 7 days a week.)

Personal Income Tax Information Center: (518) 457-5181

In-state callers without free long distance: 1 800 225-5829

To order forms and publications: (518) 457-5431

In-state callers without free long distance: 1 800 462-8100



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