



May 2012

Real Property Circuit Breaker Tax Credit

2010 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 2010 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 2010 form used to claim the credit, the *Form IT-214 Claim for Real Property Tax Credit for Homeowners and Renters*.

Summary Statistics

In 2010, 209,691 households claimed the credit. The total amount of credits claimed was \$20.2 million, with an average credit of \$96.34. Table 1 provides a statistical overview of the 2010 real property circuit breaker tax credit.

Table 1: State Summary - 2010

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	209,691	\$20,201	\$96.34
Age:			
Under 65	149,662	8,282	55.34
65 and over	60,029	11,919	198.55
Type of Residence:			
Homeowner	14,937	1,367	91.52
Renter	194,754	18,834	96.71
Filing Category:			
IT-214 Alone	33,387	5,375	161.00
IT-214 with Return	176,304	14,825	84.09
Household Gross Income:			
\$0 - \$3,000	18,969	1,725	90.92
3,001 - 5,000	19,182	2,344	122.22
5,001 - 7,000	26,119	3,162	121.07
7,001 - 9,000	34,535	3,695	107.00
9,001 - 11,000	45,860	5,161	112.54
11,001 - 14,000	36,013	2,650	73.58
14,001 - 18,000	29,013	1,463	50.44

Major statistical highlights include:

- 71 percent of credit claimants were under age 65. However, these claimants received only 41 percent of the total credit amount. The maximum credit amount for claimants under age 65 is \$75, while claimants age 65 and over may qualify for credits up to \$375.
- Renters claimed 93 percent of the number of credits allowed. They received 93 percent of the total credit amount, with an average credit of \$96.71.
- Homeowners received an average credit of \$91.52, \$5 less than renters.
- In 2010, the number of households claiming the credit decreased by 23,535 or 10.1 percent compared to 2009. Total credits allowed decreased by \$3.7 million in 2010. The average credit claimed decreased by 5.8 percent to \$96.34.

- Of all 2010 claims, 15.9 percent were filed without a New York State income tax return. Since these claimants had no State income tax liability or prior payments, they were not required to file a tax return. However, because these claimants met residency requirements, had household gross income of \$18,000 or less, owned real property with a total market value of \$85,000 or less or met monthly rent limitations, they were still entitled to claim a credit for part of their real property taxes or qualifying rent paid during 2010.

Table 2 displays a summary of credits received by residents of each county in New York for 2009 and 2010. Year over year, the number of credit claims increased in all but seventeen counties.

Table 2: Real Property Circuit Breaker Tax Credit Use by County — 2009-2010

County	2009			2010		
	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Albany	1,183	\$72	\$60.81	1,531	\$90	\$58.57
Allegany	545	37	67.87	577	37	64.71
Bronx	31,905	3,526	110.52	26,821	2,854	106.39
Broome	2,434	162	66.55	2,534	170	67.03
Cattaraugus	925	56	60.21	968	58	60.10
Cayuga	840	54	63.82	876	53	60.62
Chautauqua	2,177	141	64.79	2,300	149	64.71
Chemung	1,136	72	63.61	1,217	75	61.96
Chenango	463	29	61.99	519	33	63.53
Clinton	463	28	60.63	568	34	59.80
Columbia	126	8	67.15	153	11	71.02
Cortland	458	34	74.73	474	35	74.83
Delaware	324	21	64.96	330	22	66.83
Dutchess	513	37	72.54	710	46	65.33
Erie	14,041	1,047	74.54	14,252	1,041	73.02
Essex	281	17	61.45	303	18	59.63
Franklin	500	33	65.27	507	33	64.19
Fulton	960	65	68.20	953	61	64.29
Genesee	404	26	65.24	403	25	61.79
Greene	184	11	59.80	217	13	61.38
Hamilton	39	3	67.23	28	2	59.39
Herkimer	729	48	65.70	731	48	65.12
Jefferson	453	28	60.89	524	30	56.87

Table 2: Real Property Circuit Breaker Tax Credit Use by County — 2009-2010

County	2009			2010		
	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Kings	56,494	6,677	118.18	45,665	5,223	114.37
Lewis	138	10	70.54	111	7	63.05
Livingston	317	21	65.70	338	21	62.87
Madison	393	24	62.21	414	25	60.49
Monroe	9,185	698	75.99	9,757	756	77.50
Montgomery	764	59	77.32	846	64	75.14
Nassau	3,928	291	73.96	4,532	331	73.05
New York	26,556	3,444	129.68	20,981	2,776	132.33
Niagara	3,300	220	66.71	3,249	213	65.57
Oneida	3,351	237	70.77	3,370	235	69.71
Onondaga	3,112	222	71.41	3,252	220	67.72
Ontario	581	35	60.07	720	42	58.53
Orange	1,783	115	64.28	1,934	119	61.63
Orleans	354	27	76.11	426	31	72.04
Oswego	908	54	59.76	920	56	60.72
Otsego	370	26	69.09	428	29	68.02
Putnam	98	7	73.47	100	8	77.69
Queens	41,259	4,693	113.75	35,006	3,682	105.18
Rensselaer	608	40	66.53	658	41	62.98
Richmond	3,014	329	109.02	2,254	228	100.97
Rockland	1,380	105	75.74	1,303	101	77.63
St. Lawrence	954	59	61.97	980	59	60.21
Saratoga	604	35	58.51	718	43	59.49
Schenectady	929	62	66.42	961	62	64.88
Schoharie	200	14	70.63	193	13	67.74
Schuyler	183	11	60.26	168	9	56.43
Seneca	408	26	63.07	391	25	64.28
Steuben	1,135	70	61.77	1,080	67	62.44
Suffolk	2,937	202	68.89	3,931	256	65.02
Sullivan	405	28	70.11	480	32	65.86
Tioga	394	26	65.04	387	23	60.08
Tompkins	611	37	61.01	656	38	58.40
Ulster	793	50	63.07	887	54	60.85
Warren	251	15	59.32	305	18	58.64
Washington	244	16	63.52	231	15	64.08
Wayne	715	49	68.43	735	52	71.18
Westchester	2,990	237	79.19	3,322	254	76.52
Wyoming	316	22	70.75	326	23	70.30
Yates	174	12	69.21	177	11	61.37
Unclassified *	7	0	67.00	3	0	96.00
Grand Total	233,226	\$23,860	\$102.30	209,691	\$20,201	\$96.34

*Returns that could not be classified by county

Table 3 summarizes real property circuit breaker tax credit (RPCBTC) use from 1986 through 2010. The current RPCBTC income and residence eligibility criteria have existed since 1985. Some observations derived from examining the program during the last twenty-five years include:

- The number of real property tax credit claims declined more than 285,000 or 57.6 percent from 1986 to 2010. For most of this period, about two-thirds of the credit claims were by persons under age 65.
- Total real property tax credits claimed decreased \$23.7 million or 54 percent during the twenty-five year period from 1986 to 2010. The decrease in the value of credits was less than the decline in the total number of claims, leading to an increase in average credit claims from \$89 to \$96, during that time.
- The average credit claimed in 2010 by individuals under 65 years old decreased 1.8 percent from the previous year.
- The average credit claimed by individuals age 65 and over increased steadily between 1986 and 2005, growing 33.8 percent over this period. However, the average credit decreased significantly in 2006, falling by 4 percent from \$202 to \$194. The average credit then increased slightly in 2007 and 2008, decreased 1.5 percent in 2009, and increased 2.6 percent in 2010.

Table 3: Real Property Circuit Breaker Tax Credit – 1986-2010

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
2010	209,691	149,662	60,029	\$20,201	\$8,282	\$11,919	\$96	\$55	\$199
2009	233,226	154,898	78,328	23,860	8,646	15,214	102	56	194
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

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 - 2010					
Item	Number of Credits		Amount of Credits (000)	Average Credit	
Total	1,531		\$90	\$58.57	
Age:					
Under 65	1,454		78	53.97	
65 and over	77		11	145.53	
Type of Residence:					
Homeowner	122		9	77.64	
Renter	1,409		80	56.92	
Filing Category:					
IT-214 Alone	30		4	149.17	
IT-214 with Return	1,501		85	56.76	
Household Gross Income:					
\$0 - \$3,000	186		12	66.84	
3,001 - 5,000	154		10	66.87	
5,001 - 7,000	189		13	66.34	
7,001 - 9,000	212		13	61.09	
9,001 - 11,000	217		13	60.45	
11,001 - 14,000	301		17	55.32	
14,001 - 18,000	272		12	42.96	

Totals do not reflect the rounding of individual numbers.

Allegany

Real Property Circuit Breaker Tax Credit Use - 2010					
Item	Number of Credits		Amount of Credits (000)	Average Credit	
Total	577		\$37	\$64.71	
Age:					
Under 65	500		27	53.01	
65 and over	77		11	140.70	
Type of Residence:					
Homeowner	253		19	75.62	
Renter	324		18	56.19	
Filing Category:					
IT-214 Alone	54		6	106.70	
IT-214 with Return	523		32	60.38	
Household Gross Income:					
\$0 - \$3,000	44		4	84.45	
3,001 - 5,000	42		3	66.50	
5,001 - 7,000	62		4	69.55	
7,001 - 9,000	64		4	63.11	
9,001 - 11,000	104		7	69.96	
11,001 - 14,000	112		8	71.26	
14,001 - 18,000	149		7	48.47	

Totals do not reflect the rounding of individual numbers.

Bronx**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	26,821	\$2,854	\$106.39
Age:			
Under 65	17,548	978	55.71
65 and over	9,273	1,876	202.30
Type of Residence:			
Homeowner	167	22	132.63
Renter	26,654	2,831	106.23
Filing Category:			
IT-214 Alone	5,416	860	158.80
IT-214 with Return	21,405	1,994	93.13
Household Gross Income:			
\$0 - \$3,000	2,128	218	102.21
3,001 - 5,000	2,292	285	124.16
5,001 - 7,000	3,749	529	141.21
7,001 - 9,000	5,714	664	116.27
9,001 - 11,000	6,463	737	114.02
11,001 - 14,000	3,779	280	74.21
14,001 - 18,000	2,696	140	52.06

Totals do not reflect the rounding of individual numbers.

Broome**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,534	\$170	\$67.03
Age:			
Under 65	2,229	121	54.18
65 and over	305	49	160.92
Type of Residence:			
Homeowner	549	46	83.87
Renter	1,985	124	62.37
Filing Category:			
IT-214 Alone	188	21	114.17
IT-214 with Return	2,346	148	63.25
Household Gross Income:			
\$0 - \$3,000	275	23	83.48
3,001 - 5,000	218	16	74.40
5,001 - 7,000	233	17	72.42
7,001 - 9,000	349	24	69.08
9,001 - 11,000	439	34	76.34
11,001 - 14,000	514	32	61.45
14,001 - 18,000	506	25	48.61

Totals do not reflect the rounding of individual numbers.

Cattaraugus**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	968	\$58	\$60.10
Age:			
Under 65	870	46	53.08
65 and over	98	12	122.42
Type of Residence:			
Homeowner	282	19	66.94
Renter	686	39	57.29
Filing Category:			
IT-214 Alone	87	8	87.01
IT-214 with Return	881	51	57.44
Household Gross Income:			
\$0 - \$3,000	77	6	76.05
3,001 - 5,000	71	5	76.39
5,001 - 7,000	85	6	67.65
7,001 - 9,000	143	9	59.71
9,001 - 11,000	149	10	63.76
11,001 - 14,000	243	14	57.93
14,001 - 18,000	200	9	45.16

Totals do not reflect the rounding of individual numbers.

Cayuga**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	876	\$53	\$60.62
Age:			
Under 65	814	43	53.32
65 and over	62	10	156.45
Type of Residence:			
Homeowner	194	15	76.62
Renter	682	38	56.07
Filing Category:			
IT-214 Alone	28	4	133.89
IT-214 with Return	848	49	58.20
Household Gross Income:			
\$0 - \$3,000	69	6	82.06
3,001 - 5,000	85	5	63.15
5,001 - 7,000	91	6	68.92
7,001 - 9,000	112	7	65.56
9,001 - 11,000	129	9	65.99
11,001 - 14,000	172	10	56.45
14,001 - 18,000	218	10	46.96

Totals do not reflect the rounding of individual numbers.

Chautauqua

Real Property Circuit Breaker Tax Credit Use - 2010

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,300	\$149	\$64.71
Age:			
Under 65	2,069	111	53.62
65 and over	231	38	164.02
Type of Residence:			
Homeowner	529	41	76.95
Renter	1,771	108	61.05
Filing Category:			
IT-214 Alone	217	27	122.15
IT-214 with Return	2,083	122	58.72
Household Gross Income:			
\$0 - \$3,000	192	16	85.82
3,001 - 5,000	175	13	72.89
5,001 - 7,000	230	17	73.32
7,001 - 9,000	312	22	70.36
9,001 - 11,000	415	30	71.47
11,001 - 14,000	460	27	58.05
14,001 - 18,000	516	24	47.31

Totals do not reflect the rounding of individual numbers.

Chemung

Real Property Circuit Breaker Tax Credit Use - 2010

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,217	\$75	\$61.96
Age:			
Under 65	1,112	60	53.81
65 and over	105	16	148.30
Type of Residence:			
Homeowner	239	19	79.51
Renter	978	56	57.68
Filing Category:			
IT-214 Alone	54	6	107.19
IT-214 with Return	1,163	70	59.87
Household Gross Income:			
\$0 - \$3,000	107	8	75.28
3,001 - 5,000	83	6	74.75
5,001 - 7,000	125	9	69.84
7,001 - 9,000	171	11	62.02
9,001 - 11,000	237	16	68.07
11,001 - 14,000	267	16	58.09
14,001 - 18,000	227	10	44.82

Totals do not reflect the rounding of individual numbers.

Chenango**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	519	\$33	\$63.53
Age:			
Under 65	468	25	53.40
65 and over	51	8	156.55
Type of Residence:			
Homeowner	181	14	76.14
Renter	338	19	56.78
Filing Category:			
IT-214 Alone	21	2	99.95
IT-214 with Return	498	31	62.00
Household Gross Income:			
\$0 - \$3,000	47	5	96.00
3,001 - 5,000	42	3	65.26
5,001 - 7,000	52	3	66.12
7,001 - 9,000	84	6	69.80
9,001 - 11,000	91	6	66.58
11,001 - 14,000	106	6	54.76
14,001 - 18,000	97	5	46.97

Totals do not reflect the rounding of individual numbers.

Clinton**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	568	\$34	\$59.80
Age:			
Under 65	524	28	53.15
65 and over	44	6	139.00
Type of Residence:			
Homeowner	135	9	67.90
Renter	433	25	57.28
Filing Category:			
IT-214 Alone	22	2	103.50
IT-214 with Return	546	32	58.04
Household Gross Income:			
\$0 - \$3,000	46	3	67.65
3,001 - 5,000	60	4	69.00
5,001 - 7,000	58	4	67.91
7,001 - 9,000	72	5	67.22
9,001 - 11,000	108	7	62.06
11,001 - 14,000	116	6	54.83
14,001 - 18,000	108	5	45.14

Totals do not reflect the rounding of individual numbers.

Columbia**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	153	\$11	\$71.02
Age:			
Under 65	132	7	53.92
65 and over	21	4	178.48
Type of Residence:			
Homeowner	26	3	100.54
Renter	127	8	64.98
Filing Category:			
IT-214 Alone	D/	1	154.38
IT-214 with Return	D/	10	66.42
Household Gross Income:			
\$0 - \$3,000	19	2	101.21
3,001 - 5,000	15	1	84.93
5,001 - 7,000	14	1	71.64
7,001 - 9,000	13	1	59.15
9,001 - 11,000	26	2	82.38
11,001 - 14,000	34	2	66.26
14,001 - 18,000	32	2	46.94

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

Totals do not reflect the rounding of individual numbers.

Cortland**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	474	\$35	\$74.83
Age:			
Under 65	373	20	52.59
65 and over	101	16	156.97
Type of Residence:			
Homeowner	130	14	107.32
Renter	344	22	62.56
Filing Category:			
IT-214 Alone	71	10	141.97
IT-214 with Return	403	25	63.00
Household Gross Income:			
\$0 - \$3,000	31	3	89.06
3,001 - 5,000	31	2	73.74
5,001 - 7,000	58	4	72.40
7,001 - 9,000	40	3	69.63
9,001 - 11,000	82	8	99.23
11,001 - 14,000	108	9	79.49
14,001 - 18,000	124	7	54.17

Totals do not reflect the rounding of individual numbers.

Delaware

Real Property Circuit Breaker Tax Credit Use - 2010

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	330	\$22	\$66.83
Age:			
Under 65	282	14	50.93
65 and over	48	8	160.21
Type of Residence:			
Homeowner	117	10	89.37
Renter	213	12	54.45
Filing Category:			
IT-214 Alone	21	2	102.67
IT-214 with Return	309	20	64.39
Household Gross Income:			
\$0 - \$3,000	31	3	81.65
3,001 - 5,000	23	2	93.00
5,001 - 7,000	35	2	66.77
7,001 - 9,000	50	4	74.38
9,001 - 11,000	52	3	67.13
11,001 - 14,000	63	4	64.95
14,001 - 18,000	76	4	49.26

Totals do not reflect the rounding of individual numbers.

Dutchess

Real Property Circuit Breaker Tax Credit Use - 2010

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	710	\$46	\$65.33
Age:			
Under 65	630	33	52.76
65 and over	80	13	164.35
Type of Residence:			
Homeowner	43	4	82.21
Renter	667	43	64.24
Filing Category:			
IT-214 Alone	80	10	131.09
IT-214 with Return	630	36	56.98
Household Gross Income:			
\$0 - \$3,000	82	6	67.71
3,001 - 5,000	56	4	63.95
5,001 - 7,000	85	7	76.74
7,001 - 9,000	104	7	69.25
9,001 - 11,000	126	10	80.32
11,001 - 14,000	128	7	58.11
14,001 - 18,000	129	6	46.27

Totals do not reflect the rounding of individual numbers.

Erie

Real Property Circuit Breaker Tax Credit Use - 2010			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	14,252	\$1,041	\$73.02
Age:			
Under 65	12,026	655	54.49
65 and over	2,226	385	173.12
Type of Residence:			
Homeowner	1,950	200	102.78
Renter	12,302	840	68.30
Filing Category:			
IT-214 Alone	2,169	302	139.33
IT-214 with Return	12,083	738	61.11
Household Gross Income:			
\$0 - \$3,000	1,376	105	76.53
3,001 - 5,000	1,300	121	93.29
5,001 - 7,000	1,629	139	85.34
7,001 - 9,000	2,156	172	79.69
9,001 - 11,000	2,528	202	79.89
11,001 - 14,000	2,701	171	63.31
14,001 - 18,000	2,562	130	50.84

Totals do not reflect the rounding of individual numbers.

Essex

Real Property Circuit Breaker Tax Credit Use - 2010			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	303	\$18	\$59.63
Age:			
Under 65	280	15	52.67
65 and over	23	3	144.39
Type of Residence:			
Homeowner	84	6	66.32
Renter	219	12	57.06
Filing Category:			
IT-214 Alone	D/	1	151.00
IT-214 with Return	D/	17	56.83
Household Gross Income:			
\$0 - \$3,000	25	2	80.96
3,001 - 5,000	25	2	74.80
5,001 - 7,000	36	3	73.08
7,001 - 9,000	37	2	59.24
9,001 - 11,000	50	3	57.82
11,001 - 14,000	70	4	54.61
14,001 - 18,000	60	3	43.95

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

Totals do not reflect the rounding of individual numbers.

Franklin**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	507	\$33	\$64.19
Age:			
Under 65	454	24	53.37
65 and over	53	8	156.94
Type of Residence:			
Homeowner	161	14	84.10
Renter	346	19	54.93
Filing Category:			
IT-214 Alone	37	6	150.76
IT-214 with Return	470	27	57.38
Household Gross Income:			
\$0 - \$3,000	47	4	83.62
3,001 - 5,000	41	3	74.98
5,001 - 7,000	45	3	63.36
7,001 - 9,000	58	4	67.72
9,001 - 11,000	90	6	70.26
11,001 - 14,000	115	7	62.19
14,001 - 18,000	111	5	47.64

Totals do not reflect the rounding of individual numbers.

Fulton**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	953	\$61	\$64.29
Age:			
Under 65	837	44	53.03
65 and over	116	17	145.53
Type of Residence:			
Homeowner	284	23	80.99
Renter	669	38	57.20
Filing Category:			
IT-214 Alone	63	8	119.32
IT-214 with Return	890	54	60.39
Household Gross Income:			
\$0 - \$3,000	73	6	77.05
3,001 - 5,000	69	5	73.84
5,001 - 7,000	100	7	69.24
7,001 - 9,000	115	8	73.70
9,001 - 11,000	158	11	70.72
11,001 - 14,000	200	12	62.40
14,001 - 18,000	238	11	48.30

Totals do not reflect the rounding of individual numbers.

Genesee

Real Property Circuit Breaker Tax Credit Use - 2010			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	403	\$25	\$61.79
Age:			
Under 65	347	18	52.54
65 and over	56	7	119.14
Type of Residence:			
Homeowner	121	9	71.48
Renter	282	16	57.64
Filing Category:			
IT-214 Alone	28	3	109.68
IT-214 with Return	375	22	58.22
Household Gross Income:			
\$0 - \$3,000	30	2	78.93
3,001 - 5,000	24	2	63.67
5,001 - 7,000	47	3	64.70
7,001 - 9,000	47	3	57.26
9,001 - 11,000	62	4	66.37
11,001 - 14,000	98	6	64.05
14,001 - 18,000	95	5	51.40

Totals do not reflect the rounding of individual numbers.

Greene

Real Property Circuit Breaker Tax Credit Use - 2010			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	217	\$13	\$61.38
Age:			
Under 65	202	11	55.33
65 and over	15	2	142.87
Type of Residence:			
Homeowner	46	3	69.00
Renter	171	10	59.33
Filing Category:			
IT-214 Alone	D/	1	136.83
IT-214 with Return	D/	12	59.23
Household Gross Income:			
\$0 - \$3,000	30	2	65.73
3,001 - 5,000	19	1	66.37
5,001 - 7,000	26	2	59.12
7,001 - 9,000	32	2	68.81
9,001 - 11,000	31	2	67.97
11,001 - 14,000	41	2	55.88
14,001 - 18,000	38	2	51.29

D/ Tax Law prohibits the disclosure of individual tax payer information.

Totals do not reflect the rounding of individual numbers.

Hamilton**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	28	\$2	\$59.39
Age:			
Under 65	D/	1	52.11
65 and over	D/	0	256.00
Type of Residence:			
Homeowner	D/	1	83.50
Renter	D/	1	52.82
Filing Category:			
IT-214 Alone	0	0	0.00
IT-214 with Return	28	2	59.39
Household Gross Income:			
\$0 - \$3,000	D/	0	73.00
3,001 - 5,000	D/	0	69.00
5,001 - 7,000	D/	0	63.00
7,001 - 9,000	D/	0	108.75
9,001 - 11,000	D/	0	54.20
11,001 - 14,000	D/	0	47.00
14,001 - 18,000	D/	0	43.29

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 - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	731	\$48	\$65.12
Age:			
Under 65	631	34	53.31
65 and over	100	14	139.70
Type of Residence:			
Homeowner	239	20	83.72
Renter	492	28	56.09
Filing Category:			
IT-214 Alone	66	7	107.05
IT-214 with Return	665	41	60.96
Household Gross Income:			
\$0 - \$3,000	58	4	73.07
3,001 - 5,000	51	4	69.06
5,001 - 7,000	84	5	63.00
7,001 - 9,000	89	6	71.57
9,001 - 11,000	122	9	73.71
11,001 - 14,000	154	10	66.21
14,001 - 18,000	173	9	51.99

Totals do not reflect the rounding of individual numbers.

Jefferson**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	524	\$30	\$56.87
Age:			
Under 65	484	24	50.46
65 and over	40	5	134.50
Type of Residence:			
Homeowner	143	10	70.99
Renter	381	20	51.57
Filing Category:			
IT-214 Alone	12	2	125.67
IT-214 with Return	512	28	55.26
Household Gross Income:			
\$0 - \$3,000	43	3	71.28
3,001 - 5,000	33	2	64.18
5,001 - 7,000	60	4	59.87
7,001 - 9,000	54	4	65.59
9,001 - 11,000	93	6	59.42
11,001 - 14,000	123	7	53.22
14,001 - 18,000	118	5	45.86

Totals do not reflect the rounding of individual numbers.

Kings**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	45,665	\$5,223	\$114.37
Age:			
Under 65	27,622	1,542	55.82
65 and over	18,043	3,681	204.00
Type of Residence:			
Homeowner	625	82	131.44
Renter	45,040	5,140	114.13
Filing Category:			
IT-214 Alone	10,863	1,818	167.37
IT-214 with Return	34,802	3,404	97.82
Household Gross Income:			
\$0 - \$3,000	3,354	339	101.15
3,001 - 5,000	4,419	689	156.02
5,001 - 7,000	5,583	810	145.14
7,001 - 9,000	7,045	800	113.50
9,001 - 11,000	12,559	1,664	132.52
11,001 - 14,000	7,695	661	85.93
14,001 - 18,000	5,010	258	51.59

Totals do not reflect the rounding of individual numbers.

Lewis**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	111	\$7	\$63.05
Age:			
Under 65	D/	6	54.79
65 and over	D/	1	169.38
Type of Residence:			
Homeowner	49	3	68.78
Renter	62	4	58.52
Filing Category:			
IT-214 Alone	D/	1	118.38
IT-214 with Return	D/	6	58.75
Household Gross Income:			
\$0 - \$3,000	16	1	88.44
3,001 - 5,000	D/	0	65.43
5,001 - 7,000	D/	0	63.50
7,001 - 9,000	18	1	67.67
9,001 - 11,000	20	1	73.95
11,001 - 14,000	23	1	52.78
14,001 - 18,000	23	1	41.74

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

Totals do not reflect the rounding of individual numbers.

Livingston**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	338	\$21	\$62.87
Age:			
Under 65	306	16	51.94
65 and over	32	5	167.38
Type of Residence:			
Homeowner	88	7	83.70
Renter	250	14	55.54
Filing Category:			
IT-214 Alone	13	2	124.92
IT-214 with Return	325	20	60.39
Household Gross Income:			
\$0 - \$3,000	25	3	107.16
3,001 - 5,000	26	2	93.58
5,001 - 7,000	27	2	59.04
7,001 - 9,000	59	3	57.58
9,001 - 11,000	69	5	67.78
11,001 - 14,000	78	4	53.38
14,001 - 18,000	54	2	42.72

Totals do not reflect the rounding of individual numbers.

Madison**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	414	\$25	\$60.49
Age:			
Under 65	380	20	53.29
65 and over	34	5	140.94
Type of Residence:			
Homeowner	120	9	71.95
Renter	294	16	55.81
Filing Category:			
IT-214 Alone	21	2	118.48
IT-214 with Return	393	23	57.39
Household Gross Income:			
\$0 - \$3,000	34	3	87.97
3,001 - 5,000	24	1	62.17
5,001 - 7,000	43	3	68.49
7,001 - 9,000	55	3	63.56
9,001 - 11,000	58	4	69.26
11,001 - 14,000	98	5	53.78
14,001 - 18,000	102	5	47.37

Totals do not reflect the rounding of individual numbers.

Monroe**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	9,757	\$756	\$77.50
Age:			
Under 65	7,847	434	55.31
65 and over	1,910	322	168.66
Type of Residence:			
Homeowner	1,459	140	95.95
Renter	8,298	616	74.26
Filing Category:			
IT-214 Alone	2,345	288	122.64
IT-214 with Return	7,412	469	63.22
Household Gross Income:			
\$0 - \$3,000	974	71	73.39
3,001 - 5,000	869	84	96.65
5,001 - 7,000	1,327	134	100.75
7,001 - 9,000	1,573	148	94.15
9,001 - 11,000	1,846	139	75.07
11,001 - 14,000	1,639	105	63.76
14,001 - 18,000	1,529	76	49.59

Totals do not reflect the rounding of individual numbers.

Montgomery**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	846	\$64	\$75.14
Age:			
Under 65	683	36	53.19
65 and over	163	27	167.13
Type of Residence:			
Homeowner	272	27	99.22
Renter	574	37	63.74
Filing Category:			
IT-214 Alone	79	13	167.52
IT-214 with Return	767	50	65.63
Household Gross Income:			
\$0 - \$3,000	64	5	76.95
3,001 - 5,000	54	5	93.39
5,001 - 7,000	79	6	81.00
7,001 - 9,000	111	8	76.03
9,001 - 11,000	133	13	95.04
11,001 - 14,000	192	14	71.76
14,001 - 18,000	213	12	57.97

Totals do not reflect the rounding of individual numbers.

Nassau**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	4,532	\$331	\$73.05
Age:			
Under 65	3,994	223	55.73
65 and over	538	108	201.61
Type of Residence:			
Homeowner	70	11	157.44
Renter	4,462	320	71.73
Filing Category:			
IT-214 Alone	229	43	185.83
IT-214 with Return	4,303	289	67.05
Household Gross Income:			
\$0 - \$3,000	672	55	81.78
3,001 - 5,000	398	37	93.36
5,001 - 7,000	485	43	87.99
7,001 - 9,000	663	57	85.29
9,001 - 11,000	666	54	81.29
11,001 - 14,000	831	50	59.71
14,001 - 18,000	817	36	44.03

Totals do not reflect the rounding of individual numbers.

**New York
(Manhattan)****Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	20,981	\$2,776	\$132.33
Age:			
Under 65	10,260	585	56.99
65 and over	10,721	2,192	204.42
Type of Residence:			
Homeowner	128	14	111.14
Renter	20,853	2,762	132.46
Filing Category:			
IT-214 Alone	4,451	774	173.90
IT-214 with Return	16,530	2,002	121.13
Household Gross Income:			
\$0 - \$3,000	1,743	194	111.26
3,001 - 5,000	1,901	321	168.96
5,001 - 7,000	2,815	472	167.76
7,001 - 9,000	4,649	674	145.02
9,001 - 11,000	5,532	759	137.17
11,001 - 14,000	2,751	264	95.89
14,001 - 18,000	1,590	92	58.00

Totals do not reflect the rounding of individual numbers.

Niagara**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,249	\$213	\$65.57
Age:			
Under 65	2,808	151	53.90
65 and over	441	62	139.86
Type of Residence:			
Homeowner	737	62	84.15
Renter	2,512	151	60.12
Filing Category:			
IT-214 Alone	279	32	113.01
IT-214 with Return	2,970	182	61.11
Household Gross Income:			
\$0 - \$3,000	281	21	76.42
3,001 - 5,000	235	17	71.10
5,001 - 7,000	316	22	69.45
7,001 - 9,000	432	31	72.10
9,001 - 11,000	538	38	69.78
11,001 - 14,000	716	46	64.17
14,001 - 18,000	731	38	52.35

Totals do not reflect the rounding of individual numbers.

Oneida**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,370	\$235	\$69.71
Age:			
Under 65	2,908	155	53.33
65 and over	462	80	172.82
Type of Residence:			
Homeowner	720	57	79.11
Renter	2,650	178	67.16
Filing Category:			
IT-214 Alone	321	49	151.50
IT-214 with Return	3,049	186	61.10
Household Gross Income:			
\$0 - \$3,000	243	20	80.37
3,001 - 5,000	264	21	78.86
5,001 - 7,000	331	27	81.93
7,001 - 9,000	478	40	83.35
9,001 - 11,000	604	47	77.83
11,001 - 14,000	694	43	62.64
14,001 - 18,000	756	37	49.12

Totals do not reflect the rounding of individual numbers.

Onondaga**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,252	\$220	\$67.72
Age:			
Under 65	2,823	150	53.22
65 and over	429	70	163.13
Type of Residence:			
Homeowner	753	67	88.98
Renter	2,499	153	61.32
Filing Category:			
IT-214 Alone	245	34	139.58
IT-214 with Return	3,007	186	61.87
Household Gross Income:			
\$0 - \$3,000	294	22	75.32
3,001 - 5,000	227	17	73.67
5,001 - 7,000	310	23	74.36
7,001 - 9,000	468	36	76.85
9,001 - 11,000	569	46	80.21
11,001 - 14,000	699	43	60.94
14,001 - 18,000	685	34	49.80

Totals do not reflect the rounding of individual numbers.

Ontario

Real Property Circuit Breaker Tax Credit Use - 2010

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	720	\$42	\$58.53
Age:			
Under 65	676	36	52.77
65 and over	44	6	146.93
Type of Residence:			
Homeowner	125	9	74.27
Renter	595	33	55.22
Filing Category:			
IT-214 Alone	19	2	94.47
IT-214 with Return	701	40	57.55
Household Gross Income:			
\$0 - \$3,000	54	4	65.19
3,001 - 5,000	74	5	62.76
5,001 - 7,000	84	6	72.29
7,001 - 9,000	99	6	62.60
9,001 - 11,000	100	6	61.95
11,001 - 14,000	168	9	52.39
14,001 - 18,000	141	7	47.57

Totals do not reflect the rounding of individual numbers.

Orange

Real Property Circuit Breaker Tax Credit Use - 2010

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,934	\$119	\$61.63
Age:			
Under 65	1,792	94	52.53
65 and over	142	25	176.37
Type of Residence:			
Homeowner	91	10	104.59
Renter	1,843	110	59.50
Filing Category:			
IT-214 Alone	108	14	133.02
IT-214 with Return	1,826	105	57.40
Household Gross Income:			
\$0 - \$3,000	113	7	65.55
3,001 - 5,000	102	8	79.24
5,001 - 7,000	141	11	80.14
7,001 - 9,000	178	14	76.94
9,001 - 11,000	280	20	70.88
11,001 - 14,000	720	40	55.09
14,001 - 18,000	400	19	47.98

Totals do not reflect the rounding of individual numbers.

Orleans

Real Property Circuit Breaker Tax Credit Use - 2010

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	426	\$31	\$72.04
Age:			
Under 65	346	18	51.85
65 and over	80	13	159.34
Type of Residence:			
Homeowner	174	16	89.26
Renter	252	15	60.14
Filing Category:			
IT-214 Alone	31	5	149.29
IT-214 with Return	395	26	65.97
Household Gross Income:			
\$0 - \$3,000	38	4	113.76
3,001 - 5,000	33	2	63.27
5,001 - 7,000	33	2	69.33
7,001 - 9,000	46	4	82.91
9,001 - 11,000	54	5	91.24
11,001 - 14,000	92	6	70.07
14,001 - 18,000	130	7	52.32

Totals do not reflect the rounding of individual numbers.

Oswego

Real Property Circuit Breaker Tax Credit Use - 2010

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	920	\$56	\$60.72
Age:			
Under 65	854	45	53.20
65 and over	66	10	158.08
Type of Residence:			
Homeowner	240	19	77.45
Renter	680	37	54.82
Filing Category:			
IT-214 Alone	46	6	132.72
IT-214 with Return	874	50	56.93
Household Gross Income:			
\$0 - \$3,000	74	6	77.32
3,001 - 5,000	95	6	68.26
5,001 - 7,000	99	6	62.42
7,001 - 9,000	125	7	59.32
9,001 - 11,000	168	11	67.36
11,001 - 14,000	175	10	59.82
14,001 - 18,000	184	8	44.98

Totals do not reflect the rounding of individual numbers.

Otsego

Real Property Circuit Breaker Tax Credit Use - 2010			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	428	\$29	\$68.02
Age:			
Under 65	381	20	53.78
65 and over	47	9	183.51
Type of Residence:			
Homeowner	135	13	93.91
Renter	293	16	56.10
Filing Category:			
IT-214 Alone	11	1	134.82
IT-214 with Return	417	28	66.26
Household Gross Income:			
\$0 - \$3,000	39	4	97.38
3,001 - 5,000	32	3	97.63
5,001 - 7,000	43	3	68.05
7,001 - 9,000	67	5	75.45
9,001 - 11,000	62	4	66.37
11,001 - 14,000	87	6	65.55
14,001 - 18,000	98	4	44.83

Totals do not reflect the rounding of individual numbers.

Putnam

Real Property Circuit Breaker Tax Credit Use - 2010			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	100	\$8	\$77.69
Age:			
Under 65	88	5	55.91
65 and over	12	3	237.42
Type of Residence:			
Homeowner	D/	0	125.00
Renter	D/	8	76.72
Filing Category:			
IT-214 Alone	D/	2	243.25
IT-214 with Return	D/	6	63.29
Household Gross Income:			
\$0 - \$3,000	10	1	98.80
3,001 - 5,000	12	1	68.17
5,001 - 7,000	17	1	86.82
7,001 - 9,000	13	1	87.69
9,001 - 11,000	14	2	125.64
11,001 - 14,000	16	1	49.75
14,001 - 18,000	18	1	44.00

D/ Tax Law prohibits the disclosure of individual tax payer information.

Totals do not reflect the rounding of individual numbers.

Queens

Real Property Circuit Breaker Tax Credit Use - 2010			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	35,006	\$3,682	\$105.18
Age:			
Under 65	23,987	1,384	57.68
65 and over	11,019	2,298	208.58
Type of Residence:			
Homeowner	783	100	127.57
Renter	34,223	3,582	104.67
Filing Category:			
IT-214 Alone	4,294	787	183.28
IT-214 with Return	30,712	2,895	94.26
Household Gross Income:			
\$0 - \$3,000	4,047	372	91.90
3,001 - 5,000	3,677	471	128.06
5,001 - 7,000	5,004	611	122.08
7,001 - 9,000	5,589	653	116.85
9,001 - 11,000	7,354	929	126.34
11,001 - 14,000	5,402	440	81.43
14,001 - 18,000	3,933	206	52.41

Totals do not reflect the rounding of individual numbers.

Rensselaer

Real Property Circuit Breaker Tax Credit Use - 2010			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	658	\$41	\$62.98
Age:			
Under 65	606	33	54.32
65 and over	52	9	163.98
Type of Residence:			
Homeowner	103	8	77.95
Renter	555	33	60.21
Filing Category:			
IT-214 Alone	29	4	125.69
IT-214 with Return	629	38	60.09
Household Gross Income:			
\$0 - \$3,000	61	5	78.56
3,001 - 5,000	63	4	70.00
5,001 - 7,000	74	6	77.41
7,001 - 9,000	106	7	68.82
9,001 - 11,000	103	6	59.72
11,001 - 14,000	130	7	56.84
14,001 - 18,000	121	6	46.93

Totals do not reflect the rounding of individual numbers.

Richmond**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,254	\$228	\$100.97
Age:			
Under 65	1,546	86	55.47
65 and over	708	142	200.33
Type of Residence:			
Homeowner	79	7	93.77
Renter	2,175	220	101.23
Filing Category:			
IT-214 Alone	392	66	167.67
IT-214 with Return	1,862	162	86.93
Household Gross Income:			
\$0 - \$3,000	215	18	85.80
3,001 - 5,000	238	31	128.55
5,001 - 7,000	296	35	118.77
7,001 - 9,000	304	30	98.28
9,001 - 11,000	582	71	122.47
11,001 - 14,000	372	30	79.40
14,001 - 18,000	247	13	51.43

Totals do not reflect the rounding of individual numbers.

Rockland**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,303	\$101	\$77.63
Age:			
Under 65	1,083	57	52.20
65 and over	220	45	202.80
Type of Residence:			
Homeowner	29	3	109.90
Renter	1,274	98	76.89
Filing Category:			
IT-214 Alone	77	13	171.62
IT-214 with Return	1,226	88	71.73
Household Gross Income:			
\$0 - \$3,000	59	7	110.63
3,001 - 5,000	90	11	122.69
5,001 - 7,000	108	13	119.02
7,001 - 9,000	188	18	94.94
9,001 - 11,000	230	20	86.45
11,001 - 14,000	368	21	56.27
14,001 - 18,000	260	12	47.27

Totals do not reflect the rounding of individual numbers.

St. Lawrence

Real Property Circuit Breaker Tax Credit Use - 2010

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	980	\$59	\$60.21
Age:			
Under 65	896	48	53.30
65 and over	84	11	133.98
Type of Residence:			
Homeowner	314	22	68.72
Renter	666	37	56.20
Filing Category:			
IT-214 Alone	75	8	103.21
IT-214 with Return	905	51	56.65
Household Gross Income:			
\$0 - \$3,000	84	6	66.74
3,001 - 5,000	73	5	73.30
5,001 - 7,000	97	6	63.73
7,001 - 9,000	137	8	60.93
9,001 - 11,000	189	13	70.01
11,001 - 14,000	186	10	55.06
14,001 - 18,000	214	10	46.96

Totals do not reflect the rounding of individual numbers.

Saratoga

Real Property Circuit Breaker Tax Credit Use - 2010

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	718	\$43	\$59.49
Age:			
Under 65	672	36	53.45
65 and over	46	7	147.85
Type of Residence:			
Homeowner	77	5	68.43
Renter	641	37	58.42
Filing Category:			
IT-214 Alone	12	2	137.67
IT-214 with Return	706	41	58.17
Household Gross Income:			
\$0 - \$3,000	69	5	77.35
3,001 - 5,000	68	5	67.79
5,001 - 7,000	91	6	66.92
7,001 - 9,000	94	6	67.16
9,001 - 11,000	93	6	59.77
11,001 - 14,000	149	8	54.89
14,001 - 18,000	154	7	43.05

Totals do not reflect the rounding of individual numbers.

Schenectady

Real Property Circuit Breaker Tax Credit Use - 2010			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	961	\$62	\$64.88
Age:			
Under 65	862	45	52.62
65 and over	99	17	171.68
Type of Residence:			
Homeowner	165	16	95.13
Renter	796	47	58.61
Filing Category:			
IT-214 Alone	59	10	161.46
IT-214 with Return	902	53	58.57
Household Gross Income:			
\$0 - \$3,000	114	8	69.13
3,001 - 5,000	84	5	61.74
5,001 - 7,000	103	8	73.10
7,001 - 9,000	137	9	66.10
9,001 - 11,000	137	10	75.11
11,001 - 14,000	195	13	65.26
14,001 - 18,000	191	10	50.72

Totals do not reflect the rounding of individual numbers.

Schoharie

Real Property Circuit Breaker Tax Credit Use - 2010			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	193	\$13	\$67.74
Age:			
Under 65	164	9	53.95
65 and over	29	4	145.72
Type of Residence:			
Homeowner	76	6	73.46
Renter	117	7	64.03
Filing Category:			
IT-214 Alone	12	2	127.25
IT-214 with Return	181	12	63.80
Household Gross Income:			
\$0 - \$3,000	D/	1	108.00
3,001 - 5,000	19	1	62.63
5,001 - 7,000	D/	1	73.94
7,001 - 9,000	26	2	80.96
9,001 - 11,000	38	3	74.47
11,001 - 14,000	49	3	57.33
14,001 - 18,000	36	2	55.14

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

Totals do not reflect the rounding of individual numbers.

Schuyler**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	168	\$9	\$56.43
Age:			
Under 65	D/	9	53.42
65 and over	D/	1	154.40
Type of Residence:			
Homeowner	54	3	60.30
Renter	114	6	54.60
Filing Category:			
IT-214 Alone	0	0	0.00
IT-214 with Return	168	9	56.43
Household Gross Income:			
\$0 - \$3,000	15	1	68.93
3,001 - 5,000	17	1	65.71
5,001 - 7,000	21	1	61.90
7,001 - 9,000	21	1	71.10
9,001 - 11,000	22	1	50.18
11,001 - 14,000	34	2	53.15
14,001 - 18,000	38	2	42.76

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

Totals do not reflect the rounding of individual numbers.

Seneca**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	391	\$25	\$64.28
Age:			
Under 65	358	19	53.96
65 and over	33	6	176.27
Type of Residence:			
Homeowner	127	10	78.16
Renter	264	15	57.60
Filing Category:			
IT-214 Alone	D/	1	131.50
IT-214 with Return	D/	24	63.23
Household Gross Income:			
\$0 - \$3,000	42	4	99.60
3,001 - 5,000	41	3	75.98
5,001 - 7,000	34	3	73.88
7,001 - 9,000	49	3	68.86
9,001 - 11,000	47	3	59.28
11,001 - 14,000	86	5	54.10
14,001 - 18,000	92	5	49.02

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

Totals do not reflect the rounding of individual numbers.

Steuben**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,080	\$67	\$62.44
Age:			
Under 65	977	52	53.34
65 and over	103	15	148.79
Type of Residence:			
Homeowner	279	20	72.18
Renter	801	47	59.05
Filing Category:			
IT-214 Alone	71	8	114.10
IT-214 with Return	1,009	59	58.81
Household Gross Income:			
\$0 - \$3,000	99	8	80.64
3,001 - 5,000	69	5	76.01
5,001 - 7,000	112	8	69.81
7,001 - 9,000	158	9	59.68
9,001 - 11,000	176	12	68.23
11,001 - 14,000	223	13	59.62
14,001 - 18,000	243	12	47.96

Totals do not reflect the rounding of individual numbers.

Suffolk**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,931	\$256	\$65.02
Age:			
Under 65	3,595	194	54.03
65 and over	336	61	182.59
Type of Residence:			
Homeowner	141	17	121.81
Renter	3,790	238	62.90
Filing Category:			
IT-214 Alone	130	21	159.75
IT-214 with Return	3,801	235	61.78
Household Gross Income:			
\$0 - \$3,000	378	28	73.58
3,001 - 5,000	395	30	76.60
5,001 - 7,000	435	32	73.66
7,001 - 9,000	538	41	76.90
9,001 - 11,000	604	42	68.78
11,001 - 14,000	748	44	59.15
14,001 - 18,000	833	38	46.00

Totals do not reflect the rounding of individual numbers.

Sullivan**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	480	\$32	\$65.86
Age:			
Under 65	423	22	52.92
65 and over	57	9	161.82
Type of Residence:			
Homeowner	82	7	89.09
Renter	398	24	61.07
Filing Category:			
IT-214 Alone	21	4	182.33
IT-214 with Return	459	28	60.53
Household Gross Income:			
\$0 - \$3,000	37	3	76.73
3,001 - 5,000	44	3	66.80
5,001 - 7,000	48	4	75.13
7,001 - 9,000	66	5	78.65
9,001 - 11,000	70	5	73.97
11,001 - 14,000	104	6	61.28
14,001 - 18,000	111	5	49.41

Totals do not reflect the rounding of individual numbers.

Tioga**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	387	\$23	\$60.08
Age:			
Under 65	344	18	52.33
65 and over	43	5	122.07
Type of Residence:			
Homeowner	114	8	70.45
Renter	273	15	55.75
Filing Category:			
IT-214 Alone	27	2	88.48
IT-214 with Return	360	21	57.95
Household Gross Income:			
\$0 - \$3,000	37	3	75.76
3,001 - 5,000	27	2	73.22
5,001 - 7,000	37	2	63.05
7,001 - 9,000	44	3	59.66
9,001 - 11,000	66	4	58.74
11,001 - 14,000	91	6	61.69
14,001 - 18,000	85	4	47.31

Totals do not reflect the rounding of individual numbers.

Tompkins**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	656	\$38	\$58.40
Age:			
Under 65	621	34	54.99
65 and over	35	4	118.83
Type of Residence:			
Homeowner	86	6	70.99
Renter	570	32	56.50
Filing Category:			
IT-214 Alone	14	1	105.29
IT-214 with Return	642	37	57.38
Household Gross Income:			
\$0 - \$3,000	88	6	68.86
3,001 - 5,000	72	5	63.44
5,001 - 7,000	74	5	61.92
7,001 - 9,000	88	6	63.82
9,001 - 11,000	106	6	58.79
11,001 - 14,000	127	7	52.98
14,001 - 18,000	101	5	44.78

Totals do not reflect the rounding of individual numbers.

Ulster**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	887	\$54	\$60.85
Age:			
Under 65	843	46	54.20
65 and over	44	8	188.32
Type of Residence:			
Homeowner	71	6	91.31
Renter	816	47	58.20
Filing Category:			
IT-214 Alone	20	4	188.25
IT-214 with Return	867	50	57.91
Household Gross Income:			
\$0 - \$3,000	95	7	77.72
3,001 - 5,000	69	4	63.71
5,001 - 7,000	101	6	64.23
7,001 - 9,000	112	7	65.31
9,001 - 11,000	142	10	69.99
11,001 - 14,000	194	11	54.21
14,001 - 18,000	174	8	45.63

Totals do not reflect the rounding of individual numbers.

Warren**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	305	\$18	\$58.64
Age:			
Under 65	285	15	53.01
65 and over	20	3	138.95
Type of Residence:			
Homeowner	52	4	67.69
Renter	253	14	56.78
Filing Category:			
IT-214 Alone	D/	1	133.00
IT-214 with Return	D/	17	56.38
Household Gross Income:			
\$0 - \$3,000	32	2	73.34
3,001 - 5,000	21	1	63.05
5,001 - 7,000	38	2	61.39
7,001 - 9,000	42	3	66.71
9,001 - 11,000	46	3	66.50
11,001 - 14,000	67	3	50.04
14,001 - 18,000	59	3	45.22

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

Totals do not reflect the rounding of individual numbers.

Washington**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	231	\$15	\$64.08
Age:			
Under 65	207	11	53.60
65 and over	24	4	154.42
Type of Residence:			
Homeowner	73	6	77.68
Renter	158	9	57.79
Filing Category:			
IT-214 Alone	D/	1	112.89
IT-214 with Return	D/	14	62.10
Household Gross Income:			
\$0 - \$3,000	24	2	75.29
3,001 - 5,000	25	2	75.60
5,001 - 7,000	23	2	72.39
7,001 - 9,000	34	3	75.94
9,001 - 11,000	32	2	54.28
11,001 - 14,000	43	3	64.93
14,001 - 18,000	50	2	46.58

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

Totals do not reflect the rounding of individual numbers.

Wayne**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	735	\$52	\$71.18
Age:			
Under 65	644	34	52.81
65 and over	91	18	201.16
Type of Residence:			
Homeowner	182	16	86.85
Renter	553	37	66.02
Filing Category:			
IT-214 Alone	81	15	181.64
IT-214 with Return	654	38	57.50
Household Gross Income:			
\$0 - \$3,000	59	5	78.88
3,001 - 5,000	56	4	79.77
5,001 - 7,000	115	13	108.90
7,001 - 9,000	104	8	76.38
9,001 - 11,000	95	6	66.69
11,001 - 14,000	142	9	61.91
14,001 - 18,000	164	8	46.35

Totals do not reflect the rounding of individual numbers.

Westchester**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,322	\$254	\$76.52
Age:			
Under 65	2,799	154	54.85
65 and over	523	101	192.49
Type of Residence:			
Homeowner	79	8	97.35
Renter	3,243	246	76.01
Filing Category:			
IT-214 Alone	254	46	180.24
IT-214 with Return	3,068	208	67.93
Household Gross Income:			
\$0 - \$3,000	320	28	88.61
3,001 - 5,000	322	28	85.99
5,001 - 7,000	401	35	87.54
7,001 - 9,000	524	47	89.53
9,001 - 11,000	618	53	85.87
11,001 - 14,000	588	37	63.61
14,001 - 18,000	549	26	46.73

Totals do not reflect the rounding of individual numbers.

Wyoming**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	326	\$23	\$70.30
Age:			
Under 65	260	14	52.12
65 and over	66	9	141.94
Type of Residence:			
Homeowner	117	11	91.27
Renter	209	12	58.56
Filing Category:			
IT-214 Alone	23	3	111.30
IT-214 with Return	303	20	67.19
Household Gross Income:			
\$0 - \$3,000	25	3	108.60
3,001 - 5,000	21	1	63.05
5,001 - 7,000	40	3	85.63
7,001 - 9,000	33	2	66.73
9,001 - 11,000	39	3	72.03
11,001 - 14,000	79	5	68.61
14,001 - 18,000	89	5	56.44

Totals do not reflect the rounding of individual numbers.

Yates**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	177	\$11	\$61.37
Age:			
Under 65	162	8	52.25
65 and over	15	2	159.87
Type of Residence:			
Homeowner	64	4	64.91
Renter	113	7	59.36
Filing Category:			
IT-214 Alone	D/	1	99.67
IT-214 with Return	D/	10	60.02
Household Gross Income:			
\$0 - \$3,000	D/	1	67.00
3,001 - 5,000	D/	1	63.78
5,001 - 7,000	20	1	62.90
7,001 - 9,000	29	2	81.21
9,001 - 11,000	22	1	54.95
11,001 - 14,000	48	3	54.71
14,001 - 18,000	36	2	54.69

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

Totals do not reflect the rounding of individual numbers.

Unclassified**Real Property Circuit Breaker Tax Credit Use - 2010**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	D/	\$0	\$96.00
Age:			
Under 65	D/	0	75.00
65 and over	D/	0	106.50
Type of Residence:			
Homeowner	D/	0	154
Renter	D/	0	67
Filing Category:			
IT-214 Alone	D/	0	106.50
IT-214 with Return	D/	0	75.00
Household Gross Income:			
\$0 - \$3,000	D/	0	75.00
3,001 - 5,000	0	0	0.00
5,001 - 7,000	0	0	0.00
7,001 - 9,000	D/	0	59.00
9,001 - 11,000	0	0	0.00
11,001 - 14,000	D/	0	154.00
14,001 - 18,000	0	0	0.00

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

Totals do not reflect the rounding of individual numbers.

Appendix A: Form IT-214 (2010) Claim for Real Property Tax Credit for Homeowners and Renters



Claim for Real Property Tax Credit For Homeowners and Renters

IT-214

Step 1 – Enter identifying information

Print or type	Your first name and middle initial		Your last name (for a joint claim , enter spouse's name on line 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	Country (if not United States)	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	ZIP code	NY		

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

- 1 Were you a New York State resident for all of 2010? **1.** Yes No
- 2 Did you occupy the same residence for at least six months during 2010? **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 2010? **3.** Yes No
- 4 Can you be claimed as a dependent on another taxpayer's 2010 federal return? **4.** Yes No
- 5 Did you reside in public housing, or other residence completely exempted from real property taxes in 2010? (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 2010? (If you mark an **X** in the Yes box, see instructions.) **6.** Yes No
- 7 Complete below for the qualifying household member 65 or older (see instructions).

A – First name	Last name	B – Social security number	C – Year of birth
		<input type="text"/>	<input type="text"/>

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

A – First name	Last name	B – Social security number	C – Year of birth
		<input type="text"/>	<input type="text"/>
		<input type="text"/>	<input type="text"/>
		<input type="text"/>	<input type="text"/>

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 2010.

- 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.** .

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Please file this original scannable form with the Tax Department.

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 2010. (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.		.		
Homeowners only	21	Average monthly adjusted rent (divide line 20 by the number of months you paid rent)	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.		.		
	23	Real property taxes paid during the year 2010 (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) **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) **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.
- If you are **not attaching this claim to a New York State income tax return:**
Mark one refund option: direct deposit (fill in line 34) **or** paper check refund

Step 6 – Enter account information (see instructions)

34 Direct deposit: Complete the following to have your refund of real property tax credit from line 33 deposited directly in your bank account.

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

34a Routing number •

34b Account type: • Checking • Savings

34c Account number •

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

▼ Paid preparer must complete (see instructions) ▼	Date:
Preparer's signature	▶ Preparer's NYTPRIN
Firm's name (or yours, if self-employed)	▼ Preparer's PTIN or SSN
Address	• Employer identification number
E-mail:	Mark an X if self-employed <input type="checkbox"/>

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
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.

2142100094



Appendix B: Publication 22 (12/10) - 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 2010



The information presented is current as of this publication's print date. Visit our Web site at www.tax.ny.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 for tax year 2010:

- The total household gross income of you **and** all members of your household was \$18,000 or less. (See pages 7 and 8 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 2010.
- You were a New York State resident for all of 2010.
- You cannot be claimed as a dependent on someone else's federal income tax return for tax year 2010.
- 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 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 showing only his or her share of the credit (see the instructions for 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, 2011, but not later than April 18, 2011.

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, 2014, to file Form IT-214 for tax year 2010.

If you are not required to file a New York State income tax return, you can file Form IT-214 for tax year 2010 after January 1, 2011, but no later than April 15, 2014.

Note: For tax years 2007, 2008, and 2009, 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
2007	April 15, 2011
2008	April 16, 2012
2009	April 15, 2013

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 total of the following items of income that you and all members of your household received during 2010:

- 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 2010, 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 2010 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 2010.
- **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 2010.
- **Public employees 414(h) retirement contributions** – The amount of 414(h) retirement contributions for 2010, if any, shown on your federal Form W-2, *Wage and Tax Statement*, if you are:
 - a Tier 3, Tier 4, or Tier 5 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, Tier 4, or Tier 5 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 2010, 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 2010 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.

Consumer Bill of Rights Regarding Tax Preparers

Taxpayers who use the services of paid tax preparers are entitled to protection from unfair treatment. While most tax preparers act within the law and treat their clients fairly, there are some that don't.

All tax preparers are subject to certain requirements concerning refund anticipation loans (RALs) and refund anticipation checks (RACs). Tax preparers are prohibited from advertising RALs as refunds (for example, advertising a RAL as an *instant refund*). Additionally, any advertisement by a tax preparer that mentions RALs must state conspicuously that a RAL is in fact a loan and that a fee or interest will be charged by the lending institution. The lending institution must be identified in the advertisement. In addition, **before** a taxpayer enters into a RAL or an agreement for a RAC, the tax preparer facilitating the loan must provide a disclosure statement to the taxpayer in writing.

The Tax Department produces and makes available to tax preparers an informational flier providing certain information for consumers about their rights regarding tax preparers. The flier is Publication 135, *Consumer Bill of Rights Regarding Tax Preparers*, and it is available on the Tax Department Web site.

Tax preparers (except those listed as *Exempt preparers* below and tax preparers who prepare tax returns within New York City) are required under the General Business Law (Article 24-C) to provide you with contact information and a copy of Publication 135, *Consumer Bill of Rights Regarding Tax Preparers*.

Requirement to provide contact information

Tax preparers are required to provide each of their customers with a receipt containing an address and phone number at which the preparer can be contacted throughout the year. If the actual person who prepared the return is an employee, partner, or shareholder of an entity (business), the general address and phone number of the business should be on the receipt.

Exempt preparers

The following tax preparers are exempt from the requirements to provide you with contact information and a copy of Publication 135:

- an employee or officer of a business enterprise who is preparing the tax returns of that business enterprise;
- a fiduciary, and the employees of the fiduciary, who advise or assist in the preparation of income tax returns on behalf of the fiduciary estate, the testator, trustee, grantor, or beneficiaries;
- an attorney who advises or assists in the preparation of tax returns in the practice of law, and his or her employees;
- a certified public accountant (CPA) licensed under the New York State education law or licensed by one or more of the states or jurisdictions of the United States, and his or her employees;
- a public accountant licensed under the New York State education law and his or her employees;
- an employee of a governmental unit, agency, or instrumentality who advises or assists in the preparation of income tax returns in the performance of his or her duties; and
- an agent enrolled to practice before the Internal Revenue Service (IRS).

New York City tax preparers

Tax preparers operating within New York City are not subject to the provisions of Article 24-C of the General Business Law for tax returns actually prepared within the city. Instead, Subchapter 8 of Chapter 4 of Title 20 of the Administrative Code of the City of New York provides rules that apply specifically to tax preparers operating in New York City.

For more information on New York City's consumer bill of rights regarding tax preparers, visit the New York City Department of Consumer Affairs Web site (www.nyc.gov/consumers) or dial 311 (212-NEW-YORK if you are outside New York City).

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

- 1) **Q:** In 2010, 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 2010 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 2010. 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 2010. 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 2010. 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 2010 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 2007, 2008, and 2009. 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
2007	April 15, 2011
2008	April 16, 2012
2009	April 15, 2013

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.

New York State Tax Department

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Need help?



Internet access: www.tax.ny.gov

Get answers to your questions; check your refund status; check your estimated tax account; download forms and publications; get tax updates and other information.



Telephone assistance is available from 8:30 A.M. to 4:30 P.M. (eastern time), Monday through Friday.

Refund status: (518) 457-5149
(Automated service for refund status is available 24 hours a day, 7 days a week.)

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

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



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, 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, call the information center.