



Department of Taxation and Finance
Claim for Real Property Tax Credit
For Homeowners and Renters
Tax Law – Section 606(e)

IT-214

Step 1 – Enter identifying information

Your first name	MI	Your last name (for a <i>joint claim</i> , enter spouse's name)		Your date of birth (mmddyyyy)	Your Social Security number
Spouse's first name	MI	Spouse's last name		Spouse's date of birth (mmddyyyy)	Spouse's Social Security number
Current mailing address (number and street or PO Box)			Apartment number	New York State county of residence	
City, village, or post office		State	ZIP code	Country	
Street address of New York residence that qualifies you for this credit, if different from above				Apartment number	You must enter dates of birth and Social Security numbers above.
City, village, or rural route		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 2025 **1** Yes No

2 Did you occupy the same residence for at least six months during 2025? **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 2025? **3** Yes No

4 Can you be claimed as a dependent on another taxpayer's 2025 federal return? **4** Yes No

5 Did you reside in public housing, or other residence completely exempted from real property taxes in 2025? (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 2025? (If you mark an **X** in the **Yes** box, see *instructions*.) **6** Yes No

7 Complete below if you, your spouse (if married), or a dependent was 65 or older (see *instructions*).

A – First name	Last name	B – Social Security number	C – Date of birth (mmddyyyy)

Step 3 – Determine excess of federal adjusted gross income

8 Federal adjusted gross income (FAGI) (see *instructions*) **8** .00
If line 8 is more than \$18,000, **stop**; you do not qualify for this credit.

9 Enter the rate that applies to your federal adjusted gross income (line 8) (see *Table 1* on the last page of this form) **9**

10 Multiply line 8 by line 9 **10** .00

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Step 4 – Compute real property tax

Renters only	11	Enter the total amount of rent you paid during 2025. (Do not include any subsidized part of your rental charge.)	11	.00
	12	Adjusted rent – If line 11 includes charges for:	Enter on line 12	
	heat, gas, electricity, furnishings, and board.....	50% (0.5) of line 11		
	heat, gas, electricity, and furnishings.....	75% (0.75) of line 11		
heat, gas, and electricity	80% (0.8) of line 11			
heat or heat and gas	85% (0.85) of line 11			
none of the above	100% of line 11			
13	Average monthly adjusted rent (divide line 12 by the number of months you paid rent)	13	.00	
14	If line 13 is more than \$450, stop ; you do not qualify for this credit.	14	.00	
14	Multiply line 12 by 25% (0.25); enter here and on line 18	14	.00	
Homeowners only	15	Real property taxes paid during 2025 (see instructions).....	15	.00
	16	Special assessments	16	.00
	17	Add lines 15 and 16; enter here and on line 18	17	.00

Step 5 – Credit amount

18	Renters: Enter amount from line 14. Homeowners: Enter amount from line 17 (see instructions)	18	.00
	If line 18 is zero or less, stop ; no credit is allowed.		
19	Enter amount from line 10	19	.00
	If line 19 is equal to or more than line 18, stop ; you do not qualify for this credit.		
20	Credit amount (Enter the appropriate amount from table A or B on the last page of this form).....	20	.00
<ul style="list-style-type: none"> If you are filing this claim with your New York State income tax return: Enter the line 20 amount on Form IT-201, line 67. If you are not filing this claim with a New York State income tax return, you must choose how you will receive your refund. 			

Direct deposit: The Tax Department will deposit the amount of your refund into your bank account.
Direct deposit is secure and is the **fastest** way to get your refund.

Paper check refunds: The Tax Department will mail your refund check to the mailing address entered on your claim. Paper checks for joint filers will be issued with both names and must be signed by both spouses. Paper checks take weeks to be mailed.

Mark an **X** in either the direct deposit **or** paper check box to indicate your refund choice.

direct deposit (fill in line 21) - **or** - paper check



Your Social Security number

Step 6 – Enter account information for direct deposit (see instructions)

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

21 Direct deposit (see instructions): Complete the following to have your refund deposited directly to your bank account.

21a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

21b Routing number

21c Account number

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

▼ Paid preparer must complete ▼ (see instructions)		Preparer's NYTPRIN excl. code
Preparer's signature	Preparer's printed name	
Firm's name (or yours, if self-employed)		Preparer's PTIN or SSN
Address		Employer identification number
		Date
Email:		

▼ Taxpayers must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint claim)	
Date	Daytime phone number ()
Email:	

- If you **are filing** a NYS income tax return, submit this form with your return.
- If you **are not filing** a NYS income tax return, mail this form to:
NYS TAX PROCESSING, PO BOX 15192, ALBANY NY 12212-5192.

Table 1

If the amount on line 8 is:	Your rate is:
\$ 0 to 3000	0.035
3,001 to 5,000	0.040
5,001 to 7,000	0.045
7,001 to 9,000	0.050
9,001 to 11,000	0.055
11,001 to 14,000	0.060
14,001 to 18,000	0.065

Table A: Taxpayers age 65 or older	
If you made an entry on line 7 and the amount on line 8 is:	Then enter on line 20:
\$ 0 to 3,000	\$375
3,001 to 5,000	330
5,001 to 7,000	300
7,001 to 9,000	260
9,001 to 11,000	230
11,001 to 14,000	200
14,001 to 18,000	150

Table B: Taxpayers under age 65	
If you did not make an entry on line 7 and the amount on line 8 is:	Then enter on line 20:
\$ 0 to 5,000	\$75
5,001 to 9,000	70
9,001 to 14,000	60
14,001 to 18,000	50

