

# IT-214 Claim For Real Property Tax Credit

## for Homeowners and Renters

1986

|               |   |  |                        |  |  |  |   |  |
|---------------|---|--|------------------------|--|--|--|---|--|
| PRINT OR TYPE | Last Name   |  | First name and initial |  | Spouse's first name and initial (if joint claim) |  | Your social security number   |  |
|               | Home address (number and street or rural route)   |  |                        |  | Apt. Number                                      |  | Spouse's social security number                                       |  |
|               | City, village or post office  |  | State                  |  | ZIP code   |  | New York State county of residence                                    |  |
|               | Full address of New York residence that qualifies you for this credit, if different from above. If not, enter "same." |  |                        |  |  |  | Qualifying social security number if different than above (see inst.) |  |

Did you live in a nursing home or was your residence completely exempted from real property taxes in 1986?  
(If you checked YES, you MUST attach an explanation for your real property tax credit claim, see line 1 instructions.)

1  Yes  No

Including yourself, how many members of your household are filing Form IT-214? Enter number

2a

Were any of these household members (or your spouse, if this is a joint claim) 65 or older on December 31, 1986? (If yes, enter qualifying social security number in the box above line 1.)

2b  Yes  No

Were you a New York State resident for all of 1986?

3a  Yes  No

Did you occupy the same residence for at least six months during 1986?

3b  Yes  No

If you owned real property, was the current market value of your real property in excess of \$85,000?

4  Yes  No

Can you be claimed as a dependent on another taxpayer's 1986 federal return?  
(If you checked a shaded box on line 3a, 3b, 4, or 5, stop; you do not qualify for this credit.)

5  Yes  No

Did you own or pay rent for your residence during 1986?

6  Own  Rent

Complete Schedule A or B and Schedule C on page 2 before continuing  
Did you enter an amount for exemption on page 2, line 18 of this claim?

7  Yes  No

Enter real property taxes paid or 25% of adjusted rent paid (from page 2, line 19 or 23)

8

Enter household gross income from page 2, line 33. (If this amount is more than \$18,000, stop; you do not qualify for this credit.)

9

Enter from this table the rate that applies to your household gross income

10

| If the amount on line 9 is: | Your rate is: | If the amount on line 9 is: | Your rate is: |
|-----------------------------|---------------|-----------------------------|---------------|
| \$0 to \$3,000              | .035          | \$9,001 to \$11,000         | .055          |
| \$3,001 to \$5,000          | .040          | \$11,001 to \$14,000        | .060          |
| \$5,001 to \$7,000          | .045          | \$14,001 to \$18,000        | .065          |
| \$7,001 to \$9,000          | .050          |                             |               |

**Be sure to SIGN and DATE this form.**

Multiply line 9 by line 10; enter the result

11

Subtract line 11 from line 8. (If line 11 is more than line 8, stop; no credit is allowed.)

12

If you entered an amount on page 2, line 18, enter 25% of line 12 OR  
If no entry was made on line 18, enter 50% of line 12

13

Credit limitation (see line 14 instructions; enter amount from table)

14

Enter the amount from line 13 or 14, whichever is less. This is the credit for your household.  
(If more than one member of your household is filing Form IT-214, see line 15 instructions.)

15

- If you are filing a New York State income tax return, transfer the amount on line 15 of this form to Form IT-200, line 25 or to Form IT-201, line 69, whichever you are filing. Attach this claim form to your return.
- If you are not filing a return, mail this form to: New York State Income Tax, W. A. Harriman Campus - REFUND '86, Albany, NY 12227-0125

|  |      |                                     |                                   |                            |
|--|------|-------------------------------------|-----------------------------------|----------------------------|
| Your signature                                       | Date | Spouse's signature (if joint claim) |                                   | <b>For Office Use Only</b> |
| Paid preparer's signature                            | Date | Check if self-employed              | Preparer's social security number |                            |
|  |      | <input type="checkbox"/>            | E.I. No.                          |                            |
| Firm's name (or yours, if self-employed) and address |      |                                     |                                   |                            |

**Schedule A — Real Property Taxes Paid**

**Homeowners — Enter the amounts you and all qualified members of your household paid during 1986**

|   |    |  |  |
|---|----|--|--|
| Real property taxes (including school district taxes)   | 16 |  |  |
| Special assessments   | 17 |  |  |
| At your election, the amount of taxes not paid due to the exemption for persons 65 or older under Section 467 of the Real Property Tax Law (veteran's tax exemption does not qualify) | 18 |  |  |
| Real property taxes paid (add lines 16 through 18)<br>Enter here and on page 1, line 8  | 19 |  |  |

**Schedule B — Rent Constituting Real Property Taxes Paid**

**If your residence was 100% exempt from real property taxes, stop; you do not qualify for this credit.**

Enter the rent you and all members of your household paid during 1986

|   |                |
|---|----------------|
| <b>If line 20 includes charges for:</b>       | <b>Enter:</b>  |
| heat, gas, electricity, furnishings and board | 50% of line 20 |
| heat, gas, electricity and furnishings        | 25% of line 20 |
| heat, gas and electricity                     | 20% of line 20 |
| heat or heat and gas                          | 15% of line 20 |
| none of the above                             | 0              |

|  |    |  |  |
|--|----|--|--|
| Enter the rent you and all members of your household paid during 1986  | 20 |  |  |
| Adjusted rent (Subtract line 21 from line 20; if monthly average is over \$450, stop; you do not qualify.)   | 21 |  |  |
| Enter 25% of line 22 here and on page 1, line 8 (If over \$1,350, stop; you do not qualify for this credit.) | 22 |  |  |
|  | 23 |  |  |

**Schedule C — Household Gross Income of All Household Members**

List below the name and social security number of everyone, including yourself, who lived in your household in 1986. Give the date of birth of any qualified household member who was 65 or older as of December 31, 1986. Enter total number of household members

|    |   |  |
|----|---|--|
| 24 | ➔ |  |
|----|---|--|

| Name | Social security number | Date of birth | Name | Social security number | Date of birth |
|------|------------------------|---------------|------|------------------------|---------------|
|      |                        |               |      |                        |               |
|      |                        |               |      |                        |               |
|      |                        |               |      |                        |               |

Enter the amounts, even if not taxable, that the above household members received during 1986.

|  |    |  |  |
|--|----|--|--|
| Federal adjusted gross income (from Form 1040A, line 14, Form 1040EZ, line 3; or Form 1040, line 32)<br>If you do not have to file a federal return, enter the amount which would be included in federal adjusted gross income if a federal return had been required | 25 |  |  |
| New York State additions to federal adjusted gross income  | 26 |  |  |
| Social security payments not included on line 25   | 27 |  |  |
| Supplemental security income payments (SSI)  | 28 |  |  |
| Pensions and annuities not included on lines 25 through 28   | 29 |  |  |
| Cash public assistance and relief  | 30 |  |  |
| Unemployment compensation not included on line 25  | 31 |  |  |
| Other income   | 32 |  |  |
| Household gross income (add lines 25 through 32). Enter this amount here, then round to the nearest whole dollar and enter on page 1, line 9   | 33 |  |  |