



Claim for Real Property Tax Credit

For Homeowners and Renters

Tax Credit

IT-214

New York State Department of Taxation and Finance

For office use only

Last name		First name and middle initial (if joint return, enter both names)		Your social security number	
Mailing address (number and street or rural route)			Apartment number		
City, village or post office		State	ZIP code		
Address of New York residence that qualifies you for this credit, if different from above				New York State county of residence	
City, village or post office		State	ZIP code		
		NY			
				Qualifying social security number if different from above (see instructions)	

1 Did you live in a nursing home or was your residence completely exempted from real property taxes in 1988? (If you checked Yes, you must attach an explanation to your real property tax credit claim. See line 1 instructions.)	1	<input type="checkbox"/> Yes	<input type="checkbox"/> No																				
2a. Including yourself, how many members of your household are filing Form IT-214? Enter number.	2a	<input type="text"/>																					
b. Were any of these household members (or your spouse, if this is a joint claim) 65 or older on December 31, 1988? (If Yes, enter qualifying social security number in the box above line 1.)	2b	<input type="checkbox"/> Yes	<input type="checkbox"/> No																				
3 Were you a New York State resident for all of 1988?	3	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No																				
4 Did you occupy the same residence for at least six months during 1988?	4	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No																				
5 If you owned real property, was the current market value of your real property more than \$85,000?	5	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No																				
6 Can you be claimed as a dependent on another taxpayer's 1988 federal return? (If you checked a shaded box on line 3, 4, 5 or 6 stop; you do not qualify for this credit.)	6	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No																				
7 Did you own or pay rent for your residence during 1988?	7	<input type="checkbox"/> Own	<input type="checkbox"/> Rent																				
Complete Schedule A or B and Schedule C on page 2 before continuing																							
8 Did you enter an amount for exemption on line 19 of this claim?	8	<input type="checkbox"/> Yes	<input type="checkbox"/> No																				
9 Enter real property taxes paid or 25% of adjusted rent paid (from line 20 or 24).	9	<input type="text"/>																					
10 Enter household gross income from line 33. (If more than \$18,000, stop; you do not qualify for this credit)	10	<input type="text"/>																					
11 Enter from the table below the rate that applies to your household gross income.	11	<input type="text"/>																					
<table border="1"> <thead> <tr> <th>If the amount on line 10 is:</th> <th>Your rate is:</th> <th>If the amount on line 10 is:</th> <th>Your rate is:</th> </tr> </thead> <tbody> <tr> <td>\$0 to \$3,000</td> <td>.035</td> <td>\$9,001 to \$11,000</td> <td>.055</td> </tr> <tr> <td>\$3,001 to \$5,000</td> <td>.040</td> <td>\$11,001 to \$14,000</td> <td>.060</td> </tr> <tr> <td>\$5,001 to \$7,000</td> <td>.045</td> <td>\$14,001 to \$18,000</td> <td>.065</td> </tr> <tr> <td>\$7,001 to \$9,000</td> <td>.050</td> <td></td> <td></td> </tr> </tbody> </table>				If the amount on line 10 is:	Your rate is:	If the amount on line 10 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		
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12 Multiply line 10 by line 11.	12	<input type="text"/>																					
13 Subtract line 12 from line 9. (If line 12 is more than line 9, stop; no credit is allowed)	13	<input type="text"/>																					
14 If you entered an amount on line 19, enter 25% of line 13 or, if no entry was made on line 19, enter 50% of line 13.	14	<input type="text"/>																					
15 Credit limitation (see line 15 instructions; enter amount from table).	15	<input type="text"/>																					
16 Enter the amount from line 14 or 15; 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 16 instructions.)	16	<input type="text"/>																					

Be sure to sign and date this form.

- If you are filing a New York State income tax return, transfer the amount on line 16 of this form to Form IT-200, line 28, or to Form IT-201, line 74, whichever you are filing. Attach Form IT-214 to your return.
- If you are not filing a return, mail this form to: NYS Income Tax, W. A. Harriman Campus — Refund '88, Albany, NY 12227-0125.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Sign Here	Your signature	Date
	Firm's name (or yours, if self-employed)	Preparer's social security number			Spouse's signature (if joint claim)	Date
	Firm's address	Employer identification number				

Schedule A - To be completed by Homeowners. Real Property Taxes Paid. Homeowners — enter the amounts you and all qualified members of your household paid during 1988.

17 Real property taxes (including school district taxes).....	17		
18 Special assessments.....	18		
19 The amount of taxes not paid due to the exemption for persons 65 or older under section 467 of the Real Property Tax Law (veterans tax exemption does not qualify). This entry is optional (see instructions).....	19		
20 Real property taxes paid (add lines 17 through 19). Enter here and on line 9.....	20		

Schedule B - To be completed by renters. Rent Constituting Real Property Taxes Paid

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

21 Enter the rent you and all members of your household paid during 1988.....	21		
22 If line 21 includes charges for: heat, gas, electricity, furnishings and board heat, gas, electricity and furnishings heat, gas, and electricity heat or heat and gas none of the above	Enter: 50% of line 21 25% of line 21 20% of line 21 15% of line 21 0	22	
23 Adjusted rent (subtract line 22 from line 21; if monthly average is over \$450, stop ; you do not qualify).....	23		
24 Enter 25% of line 23 here and on line 9. (If over \$1,350, stop ; you do not qualify for this credit).....	24		

Schedule C - Household Gross Income of All Household Members

25 List below the name and social security number of everyone, including yourself, who lived in your household in 1988. Give the date of birth of any qualified household member who was 65 or older as of December 31, 1988. Enter total number of household members in the box on line 25.....

Name	Social Security Number	Date of birth

Enter the amounts, even if not taxable, that the above household members received during 1988.

26 Federal adjusted gross income (from Form 1040A, line 13, Form 1040EZ, line 3, or Form 1040, line 31) If you do not have to file a federal return, enter the amount that would be included in federal adjusted gross income if a federal return had been required.....	26		
27 New York State additions to federal adjusted gross income.....	27		
28 Social security payments not included on line 26.....	28		
29 Supplemental security income payments (SSI).....	29		
30 Pensions and annuities not included on lines 26 through 29.....	30		
31 Cash public assistance and relief.....	31		
32 Other income.....	32		
33 Household gross income (add lines 26 through 32). Enter this amount here, then round to the nearest whole dollar and enter on line 10.....	33		