

Claim for Real Property Tax Credit for Homeowners and Renters



IT-214



Form with fields for personal information: Important: You must enter your social security number(s) in the boxes to the right. Your first name and middle initial, Your last name, Spouse's first name and middle initial, Spouse's last name, Current mailing address, Apartment number, NY State county of residence, City, village, or post office, State, ZIP code, Street address of New York residence that qualifies you for this credit, if different from above, City, village, or post office, State NY, ZIP code.

- 1 Were you a New York State resident for all of 2004 (mark an X in the appropriate box)?
2 Did you occupy the same residence for at least six months during 2004?
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 2004?
4 Can you be claimed as a dependent on another taxpayer's 2004 federal return?
If you marked an X in the Yes box on line 3 or 4, stop; you do not qualify for this credit.
5 Did you live in a nursing home, public housing, or other residence completely exempted from real property taxes in 2004?
6 Including yourself, how many members of your household are filing Form IT-214? Enter number
7 Were any of the household members included on line 6 (or your spouse, if this is a joint claim) 65 or older on January 1, 2005?
8 Did you own or pay rent for your residence during 2004?
Complete Schedule A or B, and Schedule C, on the back before continuing.
9 Did you enter an amount for the exemption on line 20 of this claim?

10 Homeowners: enter amount from line 21. Renters: enter amount from line 25
11 Enter household gross income from line 34 (If more than \$18,000, stop; you do not qualify for this credit. If 0 or less, leave lines 12 and 13 blank.)
12 From the table below, enter the rate that applies to your household gross income

Table with 4 columns: If the amount on line 11 is: Your rate is: If the amount on line 11 is: Your rate is:
\$.01 to \$3,000 .035
\$3,001 to \$5,000 .040
\$5,001 to \$7,000 .045
\$7,001 to \$9,000 .050
\$9,001 to \$11,000 .055
\$11,001 to \$14,000 .060
\$14,001 to \$18,000 .065

13 Multiply line 11 by line 12
14 Subtract line 13 from line 10. (If line 13 is more than line 10, stop; no credit is allowed.)
15 If you entered an amount on line 20, enter 25% of line 14; or, if no entry was made on line 20, enter 50% of line 14
16 Credit limitation (see instructions; enter amount from table)
17 Enter the amount from line 15 or 16, whichever is less. This is the credit for your household.

- Transfer the amount on line 17 of this form to Form IT-200, line 32, or to Form IT-201, line 61. Attach Form IT-214 to your return.
• If you are not filing a New York State income tax return, mail this form to: STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001.

Signature section with fields for Preparer's signature, Firm's name, Address, Date, Mark an X if self-employed, Your signature, Spouse's signature, Date, Daytime phone number.

**Schedule A — To be completed by homeowners. Enter the amounts you and all qualified members of your household paid during 2004.**

18 Real property taxes (including school district taxes) ..... 18.  .

19 Special assessments ..... 19.  .

20 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) ..... 20.  .

21 Real property taxes paid (add lines 18 through 20). Enter here and on line 10 ..... 21.  .

**Schedule B — To be completed by renters. Enter the amount of rent constituting real property taxes paid during 2004.**

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

22 Enter the total rent you and all members of your household paid during 2004 ..... 22.  .

23 If line 22 includes charges for: **Enter on line 23:**  
 heat, gas, electricity, furnishings, and board ..... 50% of line 22  
 heat, gas, electricity, and furnishings ..... 25% of line 22  
 heat, gas, and electricity ..... 20% of line 22  
 heat or heat and gas ..... 15% of line 22  
 none of the above ..... 0

24 Adjusted rent (Subtract line 23 from line 22. If monthly average is over \$450, **stop**; you do not qualify for this credit.) ..... 24.  .

25 Enter 25% of line 24 here and on line 10. (If over \$1,350, **stop**; you do not qualify for this credit.) ..... 25.  .

**Schedule C — To be completed by homeowners and renters. Enter the household gross income of all household members.**

26 List below the name, social security number, and the year of birth of everyone, including yourself, who lived in your household in 2004. (Attach additional sheets if necessary.) Enter the total number of household members in the boxes .. 26.

Your name	Social security number	Year of birth
Spouse's name (if married)		
Household member's name		
Household member's name		
Household member's name		

Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and the above household members received during 2004.

27 Federal adjusted gross income (from Form 1040A, line 21; Form 1040EZ, line 4; or Form 1040, line 36) If you do not have to file a federal return, see Household gross income on the front page of the instructions for this form .... 27.  .

28 New York State additions to federal adjusted gross income ..... 28.  .

29 Social security payments not included on line 27 ..... 29.  .

30 Supplemental security income payments (SSI) ..... 30.  .

31 Pensions and annuities not included on lines 27 through 30 ..... 31.  .

32 Cash public assistance and relief ..... 32.  .

33 Other income ..... 33.  .

34 Household gross income (add lines 27 through 33). Enter this amount here, and on line 11, rounded to the nearest whole dollar ..... 34.  .

35 **Direct deposit:** If you are **not** attaching this claim to your income tax return, and want your credit (from line 17) sent directly to your bank account, complete a, b, and c below (see instructions).

a Routing number  b Type:  Checking  Savings

c Account number