



# Claim for Real Property Tax Credit For Homeowners and Renters

# IT-214

Amended

### Step 1 — Enter identifying information

Attach label, or print or type	Your first name and middle initial	Your last name <i>(for a joint claim, enter spouse's name on line below)</i>		▼ Your social security number	<input type="text"/>
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number	<input type="text"/>
	Current mailing address <i>(number and street or rural route)</i>			Apartment number	New York State county of residence
	City, village, or post office		State	ZIP code	<b>Important:</b> You <b>must</b> enter your social security number(s) in the boxes above.
Street address of New York residence that <b>qualifies</b> you for this credit, if different from above					
City, village, or post office		State	ZIP code	<b>NY</b>	

### 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 2006? ..... **1.** Yes  No
  - 2 Did you occupy the same residence for at least six months during 2006? ..... **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 2006? ..... **3.** Yes  No
  - 4 Can you be claimed as a dependent on another taxpayer's 2006 federal return? ..... **4.** Yes  No
  - 5 Did you reside in public housing, or other residence completely exempted from real property taxes in 2006? *(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 2006? *(If you mark an X in the Yes box, see instructions.)* ..... **6.** Yes  No
- 7 Qualifying social security number of household member 65 or older *(see instructions)* ..... **7.**
- 8 List below the name, social security number, and the year of birth for each household member.

A — Household member's name <i>(attach additional sheets if necessary; see instructions)</i>	B — Social security number	C — Year of birth
Your name	<input type="text"/>	<input type="text"/>
Spouse if married	<input type="text"/>	<input type="text"/>
Household member	<input type="text"/>	<input type="text"/>
Household member	<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 2006.

- 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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**Step 4 — Compute real property tax**

<b>Renters only</b>	<b>19</b>	Enter the <b>total</b> amount of rent you and all members of your household paid during the year 2006. <i>(Do not include any subsidized part of your rental charge.)</i> .....	<b>19.</b>	<input type="text"/>	.	<input type="text"/>
	<b>20</b>	<b>Adjusted rent – If line 19 includes charges for:</b> <b>Enter on line 20</b> 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 <b>or</b> heat and gas ..... 85% (.85) of line 19 none of the above ..... 100% of line 19.....	<b>20.</b>	<input type="text"/>	.	<input type="text"/>
	<b>21</b>	Average monthly adjusted rent <i>(divide line 20 by the number of months you paid rent)</i> ..... If line 21 is more than \$450, <b>stop</b> ; you do not qualify for this credit.	<b>21.</b>	<input type="text"/>	.	<input type="text"/>
	<b>22</b>	Multiply line 20 by 25% (.25); enter here and on line 28 .....	<b>22.</b>	<input type="text"/>	.	<input type="text"/>
	<b>Homeowners only</b>	<b>23</b>	Real property taxes paid during the year 2006 <i>(see instructions)</i> .....	<b>23.</b>	<input type="text"/>	.
<b>24</b>		Special assessments .....	<b>24.</b>	<input type="text"/>	.	<input type="text"/>
<b>25</b>		Add lines 23 and 24 .....	<b>25.</b>	<input type="text"/>	.	<input type="text"/>
<b>26</b>		Exemption for homeowners 65 and over <i>(optional - see instructions)</i> .....	<b>26.</b>	<input type="text"/>	.	<input type="text"/>
<b>27</b>		Add lines 25 and 26; enter here and on line 28.....	<b>27.</b>	<input type="text"/>	.	<input type="text"/>

**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.

**Step 6 — Finish your claim**

**34 Direct deposit:** If you are **not** attaching this claim to your income tax return and want your credit from line 33 deposited directly in your bank account, complete **a**, **b**, and **c** *(see instructions)*.

**a** Routing number ●

**b** Account type: ●  Checking    ●  Savings      **c** Account number ●

▼ Paid preparer's use only ▼	
Preparer's signature ▶	▼ SSN or PTIN: <input type="text"/>
Firm's name <i>(or yours, if self-employed)</i>	● Employer identification number <input type="text"/>
Address	Mark an X if self-employed <input type="checkbox"/>
	Date <input type="text"/>

▼ Taxpayer(s) sign here ▼	
Your signature ▶	
Your occupation ●	
Spouse's signature and occupation <i>(if joint claim)</i>	
Date	▼ Daytime phone number <input type="text"/>

- 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, P O BOX 61000, ALBANY NY 12261-0001.

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Please file this original scannable form with the Tax Department.