



Real Property Circuit Breaker Tax Credit

*1998 Credit Use by County
Includes 1996 and 1997
Credit Use*

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Introduction

This statistical report provides information on households receiving real property tax circuit breaker credits as provided by Article 22, Section 606(e), of the New York State Tax Law. Qualified individuals may claim a credit in the amount of 50 percent of excess real property taxes, determined by the level of household gross income, and subject to certain specified conditions and limits. Eligibility for the credit depends on the size of household gross income (\$18,000 or less), property use, the value of the property or the adjusted rent of a tenant. The credit claimant must be a resident of the State for the entire taxable year. The maximum credit is \$375 for taxpayers age 65 and over and \$75 for taxpayers under age 65. The amount of the credit decreases as household gross income increases. Only one credit is allowed per household.¹

This particular report contains three years of real property tax circuit breaker credit use. An analysis of the data for the most recent tax year of 1998 is in the body of the report. Appendices A and B contain data tables for the 1996 and the 1997 income tax years.

This report presents detailed information on circuit breaker credit use in each New York State county. Number of claims, total credits and average credit are displayed by filer age, type of residence and household income for the 1998 income tax year. In addition, the data tables include information on the number of claims filed without a personal income tax return. In effect, these stand-alone claims represent households with no New York State personal income tax liability receiving a cash payment attributable to the credit. Appendix C contains a copy of the 1998 form used to claim the credit, IT-214 Claim for Real Property Tax Credit for Homeowners and Renters.

¹ Information on claiming the credit, definitions for tax-related terms and answers to frequently asked questions appear in Publication 22, General Information on New York State's Real Property Tax Credit for Homeowners and Renters, prepared annually by the Department of Taxation and Finance.

Summary Statistics

For 1998, 320,336 households claimed the credit. The total amount of credits claimed exceeded \$31.7 million, with an average credit of \$99.25. Table 1 provides a general statistical overview of the 1998 real property circuit breaker tax credit.

Table 1: State Summary – 1998

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	320,336	\$31,795	\$99.25
Age:			
Under 65	208,721	11,957	57.28
65 and over	111,615	19,837	177.73
Type of Residence:			
Homeowner	45,315	5,094	112.40
Renter	275,021	26,701	97.08
Filing Category:			
IT-214 Alone	183,043	22,266	121.64
IT-214 with Return	137,293	9,528	69.40
Household Gross Income:			
\$ 0 - \$ 3,000	15,252	1,485	97.36
3,001 - 5,000	30,677	2,889	94.16
5,001 - 7,000	87,979	10,224	116.21
7,001 - 9,000	61,752	7,038	113.96
9,001 - 11,000	46,581	4,773	102.47
11,001 - 14,000	43,011	3,353	77.96
14,001 - 18,000	35,084	2,033	57.93

Major statistical highlights include:

- More than 65 percent of the credit claimants were under age 65. However, these households received less than 38 percent of the total credit. This is because the maximum value of the credit for under age 65 households is \$75 while householders age 65 and over can earn a credit up to a maximum of \$375.
- More than 85 percent of the households claiming the credit were renters. They claimed 84 percent of the total credit for an average of \$97.08 per household.
- Homeowners, though fewer in number, received a larger average credit of \$112.40.
- In 1998, the number of households claiming the credit decreased by 48,583 or 13 percent compared to 1997. With total credit claims

decreasing by \$8.4 million in 1998, the average credit fell 9 percent to \$99.25.

- Of all 1998 claims, 57 percent were filed without a regular New York State income tax return. In effect, these filers had no State income tax liability and were not required to file a tax return. However, they qualified for the circuit breaker credit and requested a cash payment.

Table 2 displays a summary of credits received by residents of each county in New York for 1997 and 1998. Year-over-year, the number of claims requested by residents declined in all but Hamilton and the five counties comprising the New York City area.

Table 2: Real Property Circuit Breaker Tax Credit Use By County – 1997-1998

County	1998			1997		
	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Albany	2,530	\$175	\$69.22	2,727	\$225	\$82.66
Allegany	761	57	75.49	902	80	88.69
Bronx	39,074	3,943	100.90	42,636	4,459	105.00
Broome	3,712	277	74.62	4,821	457	94.80
Cattaraugus	1,246	93	74.61	1,511	137	90.77
Cayuga	1,167	89	76.46	1,485	139	93.48
Chautauqua	3,282	252	76.68	3,908	354	90.52
Chemung	1,939	150	77.60	2,436	217	89.27
Chenango	710	55	77.06	870	82	94.01
Clinton	717	51	71.54	905	80	88.24
Columbia	388	31	80.25	537	52	96.63
Cortland	711	61	85.31	916	92	100.08
Delaware	547	45	81.61	765	80	104.54
Dutchess	770	84	108.91	1,017	125	123.33
Erie	30,368	2,663	87.69	34,557	3,322	96.13
Essex	348	27	77.14	434	42	95.73
Franklin	576	50	86.83	703	75	106.63
Fulton	1,438	113	78.77	1,636	155	94.90
Genesee	711	57	80.73	997	105	105.19
Greene	438	36	83.05	568	59	104.58
Hamilton	67	5	67.92	60	5	79.48
Herkimer	1,132	90	79.51	1,461	135	92.72
Jefferson	972	74	75.96	1,124	104	92.57
Kings	86,516	9,612	111.09	101,895	12,140	120.00
Lewis	201	19	96.59	280	31	112.36
Livingston	447	34	76.19	598	57	95.04
Madison	643	46	71.67	869	83	95.90
Monroe	11,687	935	79.96	13,671	1,209	88.40

County	1998			1997		
	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Montgomery	1,423	128	89.64	1,560	161	103.12
Nassau	3,368	380	112.86	3,933	484	123.08
New York	34,933	3,834	109.75	38,265	4,479	117.00
Niagara	5,333	431	80.74	6,234	584	93.67
Oneida	4,410	343	77.77	5,646	510	90.24
Onondaga	6,137	532	86.69	7,379	725	98.24
Ontario	725	57	78.00	947	90	95.00
Orange	2,305	192	83.00	2,687	279	104.00
Orleans	604	54	89.00	723	76	105.00
Oswego	1,280	95	74.52	1,508	136	89.91
Otsego	758	64	84.36	1,026	100	97.39
Putnam	79	9	115.00	109	15	137.96
Queens	38,443	3,993	103.87	42,013	5,023	120.00
Rensselaer	1,781	138	77.30	2,041	186	91.15
Richmond	3,420	343	100.29	3,291	370	113.00
Rockland	915	77	84.49	1,088	94	86.43
St. Lawrence	1,066	77	72.61	1,256	103	81.96
Saratoga	1,258	92	72.89	1,422	125	88.18
Schenectady	2,393	210	87.91	2,562	266	103.97
Schoharie	360	32	88.59	438	48	110.21
Schuyler	198	17	84.66	280	29	101.90
Seneca	452	33	72.35	466	44	95.42
Steuben	1,354	99	73.04	1,708	143	83.60
Suffolk	4,391	553	125.90	5,381	720	133.72
Sullivan	1,398	109	78.02	1,558	138	88.51
Tioga	422	32	75.53	578	53	91.65
Tompkins	502	34	66.98	646	51	79.00
Ulster	1,400	111	79.21	1,840	179	97.13
Warren	653	48	73.79	757	70	92.39
Washington	581	46	79.32	750	74	99.09
Wayne	874	71	81.66	1,045	110	105.27
Westchester	2,329	248	106.40	2,971	332	111.85
Wyoming	470	40	84.51	600	58	97.07
Yates	232	18	79.43	343	31	91.63
Unclassified*	991	130	131.59	1,579	217	136.79
Grand Total	320,336	\$31,795	\$99.25	368,919	\$40,205	\$109.00

* Returns that could not be classified by county.

Table 3 summarizes real property circuit breaker tax credit (RPCBTC) use from 1986 through 1998. The current RPCBTC income and residence eligibility criteria have existed since 1985. Some observations derived from examining the program during the last thirteen years include:

- The average credit claimed by individuals under 65 years old was basically unchanged.
- In contrast, the average credit claimed by individuals age 65 and over had steadily increased between 1986 and 1997, growing by 29.1 percent over the eleven year period. However, data for 1998 indicates that the average credit declined by approximately 9 percent from the previous year's figure.
- The share of total credit value claimed by those individuals age 65 and over had increased from slightly more than one half to two thirds between 1986 and 1997. In 1998, the share of the credit for those individuals age 65 and over was slightly less than two thirds.

Table 3: Real Property Circuit Breaker Tax Credit – 1986-1998

Year	Claims			Total Credits (000)			Average Credit		
	Total	Under 65	65 and Over	Total	Under 65	65 and Over	Total	Under 65	65 and Over
1998	320,336	208,721	111,615	\$31,795	\$11,957	\$19,837	\$99	\$57	\$178
1997	368,919	231,767	137,152	40,205	13,437	26,767	109	58	195
1996	338,316	209,041	129,275	37,245	12,195	25,051	110	58	194
1995	331,457	202,008	129,449	35,907	11,585	24,323	108	57	188
1994	520,054	355,718	164,336	52,055	21,066	30,989	100	59	189
1993	479,052	321,208	157,844	48,001	18,848	29,153	100	59	185
1992	517,116	350,736	166,380	50,577	20,590	29,987	98	59	180
1991	449,718	298,506	151,212	43,306	17,336	25,970	96	58	172
1990	543,673	373,249	170,424	50,800	21,995	28,805	93	59	169
1989	509,771	336,301	173,470	48,247	19,764	28,483	95	59	164
1988	505,362	337,276	168,086	46,920	19,842	27,078	93	59	161
1987	499,577	333,820	165,757	45,880	19,788	26,092	92	59	157
1986	495,075	337,332	157,743	43,924	20,028	23,896	89	59	151

Table 4 compares the amount of real property taxes paid, the number of real property tax credits, and the amount of those credits for homeowners age 65 and over for tax years 1997 and 1998. Table 5 displays the average amount of real property taxes paid, average household income and average amount of credits. The amount of real property tax credit that homeowners are eligible for is determined by subtracting a percentage of their household gross income from the real property taxes paid (including school district taxes). The percentage of household income subtracted from real property taxes increases with income up to an eligible income limit of \$18,000.

Table 4 indicates that the total amount of credit claimed by homeowners age 65 and over declined by 42.8 percent in 1998. The drop in the credit is primarily due to a 37.3 percent decrease in the number of homeowners age 65 and over claiming the credit because of an increase in household income and a decrease in property taxes. Average household income rose by 6 percent from 1997 to 1998 and the average property tax declined by 13.4 percent. As a result, the data in Table 5 shows that the average credit amount declined by 8.8 percent.

Table 4. Real Property Circuit Breaker Tax Credit Claimed by Homeowners age 65 and over – 1997-1998

House Gross Income	1998			1997			Percent Change 1997 - 1998		
	Real Property Taxes Paid* (\$000)	Number of Credits	Amount of Credits (\$000)	Real Property Taxes Paid* (\$000)	Number of Credits	Amount of Credits (\$000)	Real Property Taxes Paid*	Number of Credits	Amount of Credits
Total	\$40,847	27,420	\$4,147	\$75,150	43,701	\$7,245	(45.7)	(37.3)	(42.8)
\$ 0 - \$ 3,000	768	562	168	956	605	194	(19.7)	(7.1)	(13.4)
3,001 - 5,000	786	630	160	1,170	799	229	(32.8)	(21.2)	(30.1)
5,001 - 7,000	2,132	1,754	392	3,455	2,379	596	(38.3)	(26.3)	(34.2)
7,001 - 9,000	5,461	4,435	833	9,134	6,210	1,358	(40.2)	(28.6)	(38.7)
9,001 - 11,000	6,904	5,085	846	12,119	7,544	1,476	(43.0)	(32.6)	(42.7)
11,001 - 14,000	11,318	7,420	1,013	20,817	11,928	1,889	(45.6)	(37.8)	(46.4)
14,001 - 18,000	13,478	7,534	735	27,499	14,236	1,503	(51.0)	(47.1)	(51.1)

* includes school district taxes paid

Table 5. Average Real Property Circuit Breaker Tax Credit Claimed by Homeowners age 65 and over – 1997-1998

House Gross Income	1998			1997			Percent Change 1997 - 1998		
	Average Real Property Taxes Paid*	Average Household Income	Average Amount of Credits	Average Real Property Taxes Paid*	Average Household Income	Average Amount of Credits	Average Real Property Taxes Paid*	Average Household Income	Average Amount of Credits
Total	\$1,490	\$11,421	\$151	\$1,720	\$10,771	\$166	(13.4)	6.0	(8.8)
\$ 0 - \$ 3,000	1,367		299	1,580		321	(13.5)		(6.8)
3,001 - 5,000	1,248		254	1,464		287	(14.8)		(11.4)
5,001 - 7,000	1,216		223	1,452		251	(16.3)		(10.8)
7,001 - 9,000	1,231		188	1,471		219	(16.3)		(14.1)
9,001 - 11,000	1,358		166	1,606		196	(15.5)		(15.0)
11,001 - 14,000	1,525		137	1,745		158	(12.6)		(13.8)
14,001 - 18,000	1,789		98	1,932		106	(7.4)		(7.6)

* includes school district taxes paid

The remaining tables in this report provide claimant age, residence household gross income and filing information for each of the State's 62 counties.

Albany

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,530	\$175	\$69.22
Age:			
Under 65	2,101	112	53.41
65 and over	429	63	146.65
Type of Residence:			
Homeowner	513	53	103.43
Renter	2,017	122	60.52
Filing Category:			
IT-214 Alone	339	41	119.64
IT-214 with Return	2,191	135	61.42
Household Gross Income:			
\$ 0 - \$ 3,000	134	12	90.71
3,001 - 5,000	184	14	77.08
5,001 - 7,000	291	23	79.62
7,001 - 9,000	372	29	78.80
9,001 - 11,000	401	29	73.53
11,001 - 14,000	605	39	64.78
14,001 - 18,000	543	28	50.88

Allegany

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	761	\$57	\$75.49
Age:			
Under 65	573	31	54.06
65 and over	188	26	140.79
Type of Residence:			
Homeowner	384	33	86.24
Renter	377	24	64.55
Filing Category:			
IT-214 Alone	253	27	104.99
IT-214 with Return	508	31	60.80
Household Gross Income:			
\$ 0 - \$ 3,000	41	3	73.04
3,001 - 5,000	61	5	80.34
5,001 - 7,000	100	9	92.50
7,001 - 9,000	140	13	91.68
9,001 - 11,000	139	10	72.38
11,001 - 14,000	163	11	66.31
14,001 - 18,000	117	7	56.37

Bronx

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	39,074	\$3,943	\$100.90
Age:			
Under 65	26,896	1,591	59.14
65 and over	12,178	2,352	193.13
Type of Residence:			
Homeowner	496	72	145.30
Renter	38,578	3,871	100.33
Filing Category:			
IT-214 Alone	29,439	3,267	110.98
IT-214 with Return	9,635	676	70.11
Household Gross Income:			
\$ 0 - \$ 3,000	2,168	193	88.92
3,001 - 5,000	4,960	458	92.31
5,001 - 7,000	13,540	1,458	107.71
7,001 - 9,000	8,683	1,086	125.03
9,001 - 11,000	4,296	398	92.60
11,001 - 14,000	3,283	241	73.47
14,001 - 18,000	2,144	109	50.84

Broome

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,712	\$277	\$74.62
Age:			
Under 65	2,751	148	53.71
65 and over	961	129	134.47
Type of Residence:			
Homeowner	1,143	101	88.62
Renter	2,569	176	68.39
Filing Category:			
IT-214 Alone	1,105	120	108.34
IT-214 with Return	2,607	157	60.33
Household Gross Income:			
\$ 0 - \$ 3,000	142	12	85.34
3,001 - 5,000	255	19	74.85
5,001 - 7,000	463	38	82.00
7,001 - 9,000	681	64	93.27
9,001 - 11,000	709	56	79.11
11,001 - 14,000	811	55	67.79
14,001 - 18,000	651	33	51.03

Cattaraugus

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,246	\$93	\$74.61
Age:			
Under 65	931	50	53.41
65 and over	315	43	137.28
Type of Residence:			
Homeowner	597	50	83.40
Renter	649	43	66.54
Filing Category:			
IT-214 Alone	376	39	103.72
IT-214 with Return	870	54	62.04
Household Gross Income:			
\$ 0 - \$ 3,000	55	6	102.63
3,001 - 5,000	74	6	77.22
5,001 - 7,000	166	15	88.71
7,001 - 9,000	235	20	86.39
9,001 - 11,000	222	16	72.28
11,001 - 14,000	269	18	66.60
14,001 - 18,000	225	13	56.10

Cayuga

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,167	\$89	\$76.46
Age:			
Under 65	836	45	53.50
65 and over	331	44	134.42
Type of Residence:			
Homeowner	506	47	93.87
Renter	661	42	63.13
Filing Category:			
IT-214 Alone	290	33	114.42
IT-214 with Return	877	56	63.90
Household Gross Income:			
\$ 0 - \$ 3,000	59	5	88.47
3,001 - 5,000	83	7	80.84
5,001 - 7,000	127	10	81.95
7,001 - 9,000	181	16	88.19
9,001 - 11,000	217	19	85.39
11,001 - 14,000	252	19	73.53
14,001 - 18,000	248	14	55.90

Chautauqua

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,282	\$252	\$76.68
Age:			
Under 65	2,460	135	54.77
65 and over	822	117	142.25
Type of Residence:			
Homeowner	1,222	120	98.12
Renter	2,060	132	63.97
Filing Category:			
IT-214 Alone	983	108	110.30
IT-214 with Return	2,299	143	62.31
Household Gross Income:			
\$ 0 - \$ 3,000	203	18	88.70
3,001 - 5,000	252	20	78.62
5,001 - 7,000	412	31	76.36
7,001 - 9,000	620	55	89.30
9,001 - 11,000	556	45	80.69
11,001 - 14,000	731	53	72.32
14,001 - 18,000	508	29	57.68

Chemung

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,939	\$150	\$77.60
Age:			
Under 65	1,345	72	53.31
65 and over	594	79	132.61
Type of Residence:			
Homeowner	777	78	99.88
Renter	1,162	73	62.70
Filing Category:			
IT-214 Alone	682	74	108.09
IT-214 with Return	1,257	77	61.06
Household Gross Income:			
\$ 0 - \$ 3,000	64	6	87.51
3,001 - 5,000	96	7	76.10
5,001 - 7,000	273	19	70.37
7,001 - 9,000	349	32	92.18
9,001 - 11,000	349	32	91.16
11,001 - 14,000	444	33	74.77
14,001 - 18,000	364	21	58.15

Chenango

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	710	\$55	\$77.06
Age:			
Under 65	521	28	54.41
65 and over	189	26	139.51
Type of Residence:			
Homeowner	401	36	88.53
Renter	309	19	62.18
Filing Category:			
IT-214 Alone	181	21	115.08
IT-214 with Return	529	34	64.05
Household Gross Income:			
\$ 0 - \$ 3,000	41	3	81.85
3,001 - 5,000	46	4	77.67
5,001 - 7,000	83	6	76.69
7,001 - 9,000	126	11	85.92
9,001 - 11,000	116	10	87.87
11,001 - 14,000	164	13	77.23
14,001 - 18,000	134	8	57.71

Clinton

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	717	\$51	\$71.54
Age:			
Under 65	568	31	53.94
65 and over	149	21	138.62
Type of Residence:			
Homeowner	257	22	84.78
Renter	460	30	64.14
Filing Category:			
IT-214 Alone	176	18	101.10
IT-214 with Return	541	34	61.92
Household Gross Income:			
\$ 0 - \$ 3,000	31	3	99.93
3,001 - 5,000	36	3	74.11
5,001 - 7,000	94	7	74.70
7,001 - 9,000	156	13	84.04
9,001 - 11,000	120	9	72.78
11,001 - 14,000	149	10	63.99
14,001 - 18,000	131	7	54.39

Columbia

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	388	\$31	\$80.25
Age:			
Under 65	286	15	53.36
65 and over	102	16	155.63
Type of Residence:			
Homeowner	139	13	95.64
Renter	249	18	71.65
Filing Category:			
IT-214 Alone	84	11	129.60
IT-214 with Return	304	20	66.61
Household Gross Income:			
\$ 0 - \$ 3,000	20	3	137.90
3,001 - 5,000	26	3	102.73
5,001 - 7,000	44	3	75.97
7,001 - 9,000	67	6	96.74
9,001 - 11,000	62	5	82.62
11,001 - 14,000	75	5	69.69
14,001 - 18,000	94	6	58.82

Cortland

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	711	\$61	\$85.31
Age:			
Under 65	431	23	52.62
65 and over	280	38	135.62
Type of Residence:			
Homeowner	332	35	106.31
Renter	379	25	66.91
Filing Category:			
IT-214 Alone	272	33	119.49
IT-214 with Return	439	28	64.13
Household Gross Income:			
\$ 0 - \$ 3,000	25	3	133.56
3,001 - 5,000	35	3	77.08
5,001 - 7,000	86	7	82.90
7,001 - 9,000	115	12	103.22
9,001 - 11,000	118	11	92.30
11,001 - 14,000	170	14	84.56
14,001 - 18,000	162	10	63.87

Delaware

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	547	\$45	\$81.61
Age:			
Under 65	342	18	53.02
65 and over	205	27	129.29
Type of Residence:			
Homeowner	323	29	89.61
Renter	224	16	70.07
Filing Category:			
IT-214 Alone	155	19	122.04
IT-214 with Return	392	26	65.62
Household Gross Income:			
\$ 0 - \$ 3,000	31	3	104.22
3,001 - 5,000	32	3	82.34
5,001 - 7,000	60	5	88.15
7,001 - 9,000	94	9	97.64
9,001 - 11,000	81	7	82.41
11,001 - 14,000	130	10	76.71
14,001 - 18,000	119	8	64.34

Dutchess

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	770	\$84	\$108.91
Age:			
Under 65	400	22	54.65
65 and over	370	62	167.58
Type of Residence:			
Homeowner	282	34	119.01
Renter	488	50	103.08
Filing Category:			
IT-214 Alone	344	51	147.73
IT-214 with Return	426	33	77.56
Household Gross Income:			
\$ 0 - \$ 3,000	29	3	102.20
3,001 - 5,000	37	3	80.24
5,001 - 7,000	103	12	121.11
7,001 - 9,000	171	26	152.68
9,001 - 11,000	123	15	121.82
11,001 - 14,000	170	16	91.66
14,001 - 18,000	137	9	64.06

Erie

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	30,368	\$2,663	\$87.69
Age:			
Under 65	21,851	1,247	57.08
65 and over	8,517	1,416	166.24
Type of Residence:			
Homeowner	8,063	941	116.66
Renter	22,305	1,723	77.23
Filing Category:			
IT-214 Alone	13,209	1,551	117.39
IT-214 with Return	17,159	1,113	64.84
Household Gross Income:			
\$ 0 - \$ 3,000	1,890	161	85.36
3,001 - 5,000	3,595	304	84.45
5,001 - 7,000	5,279	519	98.32
7,001 - 9,000	5,202	550	105.67
9,001 - 11,000	4,256	400	94.05
11,001 - 14,000	5,504	439	79.81
14,001 - 18,000	4,642	290	62.45

Essex

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	348	\$27	\$77.14
Age:			
Under 65	236	12	52.22
65 and over	112	15	129.66
Type of Residence:			
Homeowner	195	18	90.12
Renter	153	9	60.60
Filing Category:			
IT-214 Alone	103	11	111.32
IT-214 with Return	245	15	62.78
Household Gross Income:			
\$ 0 - \$ 3,000	18	2	86.55
3,001 - 5,000	16	2	106.50
5,001 - 7,000	47	4	82.19
7,001 - 9,000	71	6	90.56
9,001 - 11,000	65	5	83.64
11,001 - 14,000	60	4	62.45
14,001 - 18,000	71	4	57.81

Franklin

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	576	\$50	\$86.83
Age:			
Under 65	376	20	53.68
65 and over	200	30	149.14
Type of Residence:			
Homeowner	320	34	105.72
Renter	256	16	63.20
Filing Category:			
IT-214 Alone	226	26	116.44
IT-214 with Return	350	24	67.70
Household Gross Income:			
\$ 0 - \$ 3,000	32	3	101.78
3,001 - 5,000	33	3	85.48
5,001 - 7,000	79	8	107.35
7,001 - 9,000	111	12	106.32
9,001 - 11,000	111	10	91.05
11,001 - 14,000	110	8	72.75
14,001 - 18,000	100	6	55.40

Fulton

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,438	\$113	\$78.77
Age:			
Under 65	1,036	55	53.54
65 and over	402	58	143.81
Type of Residence:			
Homeowner	664	63	94.50
Renter	774	51	65.28
Filing Category:			
IT-214 Alone	345	43	124.93
IT-214 with Return	1,093	70	64.20
Household Gross Income:			
\$ 0 - \$ 3,000	80	8	101.31
3,001 - 5,000	84	6	68.10
5,001 - 7,000	155	13	81.19
7,001 - 9,000	242	24	98.82
9,001 - 11,000	241	22	90.30
11,001 - 14,000	321	23	71.78
14,001 - 18,000	315	18	57.60

Genesee

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	711	\$57	\$80.73
Age:			
Under 65	428	23	52.60
65 and over	283	35	123.28
Type of Residence:			
Homeowner	337	30	88.14
Renter	374	28	74.06
Filing Category:			
IT-214 Alone	250	27	108.34
IT-214 with Return	461	30	65.76
Household Gross Income:			
\$ 0 - \$ 3,000	27	3	108.70
3,001 - 5,000	20	1	62.80
5,001 - 7,000	66	6	92.92
7,001 - 9,000	138	14	101.10
9,001 - 11,000	130	12	90.48
11,001 - 14,000	168	12	70.35
14,001 - 18,000	162	10	58.90

Greene

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	438	\$36	\$83.05
Age:			
Under 65	293	15	52.61
65 and over	145	21	144.57
Type of Residence:			
Homeowner	228	22	95.59
Renter	210	15	69.44
Filing Category:			
IT-214 Alone	128	15	118.88
IT-214 with Return	310	21	68.26
Household Gross Income:			
\$ 0 - \$ 3,000	26	3	104.92
3,001 - 5,000	23	2	91.60
5,001 - 7,000	42	4	95.66
7,001 - 9,000	76	7	96.23
9,001 - 11,000	79	7	83.35
11,001 - 14,000	93	7	79.97
14,001 - 18,000	99	6	62.46

Hamilton

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	67	\$5	\$67.92
Age:			
Under 65	54	3	51.62
65 and over	13	2	135.61
Type of Residence:			
Homeowner	38	3	79.00
Renter	29	2	53.41
Filing Category:			
IT-214 Alone	9	1	93.66
IT-214 with Return	58	4	63.93
Household Gross Income:			
\$ 0 - \$ 3,000	6	1	146.83
3,001 - 5,000	5	0	67.20
5,001 - 7,000	9	1	55.77
7,001 - 9,000	6	0	62.33
9,001 - 11,000	11	1	69.18
11,001 - 14,000	18	1	67.33
14,001 - 18,000	12	0	40.33

Herkimer

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,132	\$90	\$79.51
Age:			
Under 65	765	40	52.60
65 and over	367	50	135.59
Type of Residence:			
Homeowner	588	57	97.52
Renter	544	33	60.03
Filing Category:			
IT-214 Alone	343	39	114.29
IT-214 with Return	789	51	64.38
Household Gross Income:			
\$ 0 - \$ 3,000	55	6	109.76
3,001 - 5,000	54	5	92.87
5,001 - 7,000	112	10	90.99
7,001 - 9,000	178	16	92.41
9,001 - 11,000	194	16	84.07
11,001 - 14,000	292	22	75.29
14,001 - 18,000	247	14	56.74

Jefferson

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	972	\$74	\$75.96
Age:			
Under 65	724	39	54.09
65 and over	248	35	139.82
Type of Residence:			
Homeowner	461	43	94.02
Renter	511	30	59.67
Filing Category:			
IT-214 Alone	207	22	105.47
IT-214 with Return	765	52	67.98
Household Gross Income:			
\$ 0 - \$ 3,000	59	6	98.30
3,001 - 5,000	76	7	88.21
5,001 - 7,000	118	10	88.90
7,001 - 9,000	179	14	80.18
9,001 - 11,000	148	12	80.75
11,001 - 14,000	217	16	71.48
14,001 - 18,000	175	9	51.56

Kings

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	86,516	\$9,612	\$111.09
Age:			
Under 65	53,772	3,171	58.97
65 and over	32,744	6,440	196.68
Type of Residence:			
Homeowner	1,621	249	153.84
Renter	84,895	9,362	110.27
Filing Category:			
IT-214 Alone	61,032	7,739	126.79
IT-214 with Return	25,484	1,873	73.50
Household Gross Income:			
\$ 0 - \$ 3,000	3,450	342	99.16
3,001 - 5,000	8,793	820	93.28
5,001 - 7,000	32,156	4,237	131.77
7,001 - 9,000	15,426	1,738	112.64
9,001 - 11,000	13,844	1,634	118.01
11,001 - 14,000	7,619	568	74.52
14,001 - 18,000	5,228	272	52.10

Lewis

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	201	\$19	\$96.59
Age:			
Under 65	110	6	52.84
65 and over	91	14	149.47
Type of Residence:			
Homeowner	148	16	110.12
Renter	53	3	58.83
Filing Category:			
IT-214 Alone	73	9	117.67
IT-214 with Return	128	11	84.57
Household Gross Income:			
\$ 0 - \$ 3,000	12	2	149.66
3,001 - 5,000	17	1	76.29
5,001 - 7,000	24	3	133.54
7,001 - 9,000	30	3	109.83
9,001 - 11,000	37	3	92.21
11,001 - 14,000	48	4	88.54
14,001 - 18,000	33	2	65.39

Livingston

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	447	\$34	\$76.19
Age:			
Under 65	306	16	53.00
65 and over	141	18	126.52
Type of Residence:			
Homeowner	209	18	87.04
Renter	238	16	66.66
Filing Category:			
IT-214 Alone	133	14	108.75
IT-214 with Return	314	20	62.39
Household Gross Income:			
\$ 0 - \$ 3,000	17	1	87.11
3,001 - 5,000	34	3	87.73
5,001 - 7,000	40	3	78.77
7,001 - 9,000	54	5	89.37
9,001 - 11,000	70	6	83.88
11,001 - 14,000	122	10	78.91
14,001 - 18,000	110	6	55.59

Madison

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	643	\$46	\$71.67
Age:			
Under 65	459	24	52.15
65 and over	184	22	120.35
Type of Residence:			
Homeowner	329	26	78.87
Renter	314	20	64.13
Filing Category:			
IT-214 Alone	155	15	98.57
IT-214 with Return	488	31	63.13
Household Gross Income:			
\$ 0 - \$ 3,000	25	2	93.88
3,001 - 5,000	41	3	79.43
5,001 - 7,000	61	5	73.98
7,001 - 9,000	94	8	88.93
9,001 - 11,000	96	6	66.33
11,001 - 14,000	165	13	77.36
14,001 - 18,000	161	8	52.63

Monroe

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	11,687	\$935	\$79.96
Age:			
Under 65	8,777	493	56.17
65 and over	2,910	442	151.72
Type of Residence:			
Homeowner	2,930	318	108.36
Renter	8,757	617	70.46
Filing Category:			
IT-214 Alone	4,224	453	107.34
IT-214 with Return	7,463	481	64.47
Household Gross Income:			
\$ 0 - \$ 3,000	749	62	83.00
3,001 - 5,000	1,064	82	76.83
5,001 - 7,000	1,944	156	80.28
7,001 - 9,000	1,951	183	93.77
9,001 - 11,000	1,597	145	90.87
11,001 - 14,000	2,171	173	79.88
14,001 - 18,000	2,211	133	60.17

Montgomery

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,423	\$128	\$89.64
Age:			
Under 65	943	51	54.04
65 and over	480	77	159.59
Type of Residence:			
Homeowner	628	73	116.43
Renter	795	54	68.48
Filing Category:			
IT-214 Alone	401	57	141.06
IT-214 with Return	1,022	71	69.46
Household Gross Income:			
\$ 0 - \$ 3,000	76	7	91.26
3,001 - 5,000	95	9	99.49
5,001 - 7,000	161	15	90.63
7,001 - 9,000	233	25	109.42
9,001 - 11,000	222	22	99.32
11,001 - 14,000	328	29	88.48
14,001 - 18,000	308	20	64.97

Nassau

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,368	\$380	\$112.86
Age:			
Under 65	1,866	103	55.16
65 and over	1,502	277	184.54
Type of Residence:			
Homeowner	1,155	181	156.77
Renter	2,213	199	89.94
Filing Category:			
IT-214 Alone	1,291	221	171.15
IT-214 with Return	2,077	159	76.63
Household Gross Income:			
\$ 0 - \$ 3,000	161	25	156.00
3,001 - 5,000	222	25	114.34
5,001 - 7,000	459	58	126.55
7,001 - 9,000	547	79	144.57
9,001 - 11,000	532	66	123.37
11,001 - 14,000	708	73	102.86
14,001 - 18,000	739	54	73.04

New York
(Manhattan)

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	34,933	\$3,834	\$109.75
Age:			
Under 65	20,471	1,204	58.83
65 and over	14,462	2,630	181.83
Type of Residence:			
Homeowner	306	35	114.90
Renter	34,627	3,799	109.71
Filing Category:			
IT-214 Alone	25,909	3,124	120.56
IT-214 with Return	9,024	710	78.70
Household Gross Income:			
\$ 0 - \$ 3,000	1,870	194	103.76
3,001 - 5,000	3,642	395	108.41
5,001 - 7,000	11,983	1,423	118.76
7,001 - 9,000	9,018	1,130	125.34
9,001 - 11,000	3,894	383	98.33
11,001 - 14,000	2,789	217	77.64
14,001 - 18,000	1,737	92	53.12

Niagara

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	5,333	\$431	\$80.74
Age:			
Under 65	3,803	209	54.94
65 and over	1,530	222	144.89
Type of Residence:			
Homeowner	1,739	181	104.11
Renter	3,594	250	69.44
Filing Category:			
IT-214 Alone	1,736	207	119.11
IT-214 with Return	3,597	224	62.23
Household Gross Income:			
\$ 0 - \$ 3,000	273	22	80.01
3,001 - 5,000	462	37	79.26
5,001 - 7,000	724	62	85.12
7,001 - 9,000	979	100	102.41
9,001 - 11,000	804	70	87.34
11,001 - 14,000	1,132	81	71.86
14,001 - 18,000	959	59	61.19

Oneida

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	4,410	\$343	\$77.77
Age:			
Under 65	3,163	170	53.71
65 and over	1,247	173	138.79
Type of Residence:			
Homeowner	1,570	160	102.06
Renter	2,840	183	64.34
Filing Category:			
IT-214 Alone	1,445	154	106.58
IT-214 with Return	2,965	189	63.73
Household Gross Income:			
\$ 0 - \$ 3,000	216	20	94.82
3,001 - 5,000	305	24	77.66
5,001 - 7,000	607	51	83.57
7,001 - 9,000	805	72	89.91
9,001 - 11,000	705	62	87.82
11,001 - 14,000	952	68	71.07
14,001 - 18,000	820	46	56.24

Onondaga

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	6,137	\$532	\$86.69
Age:			
Under 65	3,982	213	53.46
65 and over	2,155	319	148.07
Type of Residence:			
Homeowner	2,731	304	111.42
Renter	3,406	228	66.85
Filing Category:			
IT-214 Alone	1,934	251	129.97
IT-214 with Return	4,203	281	66.77
Household Gross Income:			
\$ 0 - \$ 3,000	249	21	84.89
3,001 - 5,000	337	29	86.82
5,001 - 7,000	654	63	95.81
7,001 - 9,000	891	95	106.85
9,001 - 11,000	994	102	102.21
11,001 - 14,000	1,509	128	84.87
14,001 - 18,000	1,503	94	62.58

Ontario

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	725	\$57	\$78.21
Age:			
Under 65	499	26	51.74
65 and over	226	31	136.65
Type of Residence:			
Homeowner	327	29	87.28
Renter	398	28	70.75
Filing Category:			
IT-214 Alone	173	21	118.51
IT-214 with Return	552	36	65.57
Household Gross Income:			
\$ 0 - \$ 3,000	29	3	90.10
3,001 - 5,000	40	4	88.20
5,001 - 7,000	55	5	95.27
7,001 - 9,000	105	9	90.37
9,001 - 11,000	123	11	85.52
11,001 - 14,000	191	15	80.18
14,001 - 18,000	182	10	54.92

Orange

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,305	\$192	\$83.44
Age:			
Under 65	1,659	92	55.25
65 and over	646	101	155.81
Type of Residence:			
Homeowner	598	71	118.65
Renter	1,707	121	71.10
Filing Category:			
IT-214 Alone	582	78	134.01
IT-214 with Return	1,723	114	66.35
Household Gross Income:			
\$ 0 - \$ 3,000	74	9	116.29
3,001 - 5,000	109	9	85.77
5,001 - 7,000	269	25	91.54
7,001 - 9,000	498	47	93.93
9,001 - 11,000	573	47	81.68
11,001 - 14,000	418	33	79.94
14,001 - 18,000	364	23	62.48

Orleans

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	604	\$54	\$89.35
Age:			
Under 65	347	18	52.88
65 and over	257	36	138.59
Type of Residence:			
Homeowner	334	34	100.67
Renter	270	20	75.35
Filing Category:			
IT-214 Alone	249	31	123.22
IT-214 with Return	355	23	65.60
Household Gross Income:			
\$ 0 - \$ 3,000	29	2	68.06
3,001 - 5,000	25	2	86.32
5,001 - 7,000	58	6	98.12
7,001 - 9,000	86	11	122.56
9,001 - 11,000	107	12	108.05
11,001 - 14,000	165	14	82.84
14,001 - 18,000	134	8	62.48

Oswego

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,280	\$95	\$74.52
Age:			
Under 65	956	52	54.31
65 and over	324	43	134.16
Type of Residence:			
Homeowner	519	49	94.26
Renter	761	46	61.06
Filing Category:			
IT-214 Alone	320	36	112.56
IT-214 with Return	960	59	61.84
Household Gross Income:			
\$ 0 - \$ 3,000	83	7	88.36
3,001 - 5,000	90	7	73.55
5,001 - 7,000	171	13	76.83
7,001 - 9,000	210	18	83.99
9,001 - 11,000	224	19	84.54
11,001 - 14,000	268	19	69.37
14,001 - 18,000	234	13	56.11

Otsego

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	758	\$64	\$84.36
Age:			
Under 65	522	27	52.53
65 and over	236	37	154.74
Type of Residence:			
Homeowner	428	40	94.07
Renter	330	24	71.75
Filing Category:			
IT-214 Alone	179	23	130.02
IT-214 with Return	579	41	70.24
Household Gross Income:			
\$ 0 - \$ 3,000	47	6	131.97
3,001 - 5,000	39	4	91.02
5,001 - 7,000	82	8	103.56
7,001 - 9,000	120	11	90.85
9,001 - 11,000	118	11	94.82
11,001 - 14,000	178	14	76.21
14,001 - 18,000	174	10	57.70

Putnam

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	79	\$9	\$115.00
Age:			
Under 65	33	2	51.72
65 and over	46	7	160.36
Type of Residence:			
Homeowner	41	5	132.73
Renter	38	4	95.84
Filing Category:			
IT-214 Alone	39	6	164.76
IT-214 with Return	40	3	66.45
Household Gross Income:			
\$ 0 - \$ 3,000	3	0	149.66
3,001 - 5,000	2	0	68.00
5,001 - 7,000	7	1	150.42
7,001 - 9,000	22	3	140.40
9,001 - 11,000	13	2	143.38
11,001 - 14,000	18	1	82.33
14,001 - 18,000	14	1	72.07

Queens

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	38,443	\$3,993	\$103.87
Age:			
Under 65	23,104	1,337	57.88
65 and over	15,339	2,656	173.14
Type of Residence:			
Homeowner	2,066	293	141.90
Renter	36,377	3,700	101.71
Filing Category:			
IT-214 Alone	23,313	2,844	121.98
IT-214 with Return	15,130	1,149	75.96
Household Gross Income:			
\$ 0 - \$ 3,000	1,406	167	118.63
3,001 - 5,000	3,534	386	109.29
5,001 - 7,000	12,720	1,453	114.26
7,001 - 9,000	7,467	879	117.75
9,001 - 11,000	5,560	583	104.91
11,001 - 14,000	4,358	342	78.51
14,001 - 18,000	3,398	182	53.57

Rensselaer

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,781	\$138	\$77.30
Age:			
Under 65	1,349	73	53.97
65 and over	432	65	150.15
Type of Residence:			
Homeowner	560	62	110.01
Renter	1,221	76	62.30
Filing Category:			
IT-214 Alone	331	44	132.68
IT-214 with Return	1,450	94	64.66
Household Gross Income:			
\$ 0 - \$ 3,000	103	10	101.48
3,001 - 5,000	118	10	83.17
5,001 - 7,000	196	17	84.40
7,001 - 9,000	298	28	95.62
9,001 - 11,000	259	21	82.16
11,001 - 14,000	400	29	72.32
14,001 - 18,000	407	22	54.44

Richmond

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,420	\$343	\$100.29
Age:			
Under 65	2,251	132	58.74
65 and over	1,169	211	180.28
Type of Residence:			
Homeowner	172	22	130.57
Renter	3,248	321	98.68
Filing Category:			
IT-214 Alone	2,405	267	111.00
IT-214 with Return	1,015	76	74.91
Household Gross Income:			
\$ 0 - \$ 3,000	170	14	84.11
3,001 - 5,000	285	26	90.11
5,001 - 7,000	1,150	116	101.04
7,001 - 9,000	837	102	121.40
9,001 - 11,000	417	44	106.57
11,001 - 14,000	326	27	81.46
14,001 - 18,000	235	14	60.39

Rockland

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	915	\$77	\$84.49
Age:			
Under 65	710	39	54.80
65 and over	205	38	187.30
Type of Residence:			
Homeowner	100	12	123.59
Renter	815	65	79.69
Filing Category:			
IT-214 Alone	194	30	155.29
IT-214 with Return	721	47	65.44
Household Gross Income:			
\$ 0 - \$ 3,000	35	4	102.02
3,001 - 5,000	79	8	96.11
5,001 - 7,000	154	17	108.33
7,001 - 9,000	200	17	84.95
9,001 - 11,000	159	15	96.22
11,001 - 14,000	132	9	66.62
14,001 - 18,000	156	8	53.71

St. Lawrence

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,066	\$77	\$72.61
Age:			
Under 65	853	47	55.00
65 and over	213	30	143.14
Type of Residence:			
Homeowner	423	34	79.84
Renter	643	44	67.86
Filing Category:			
IT-214 Alone	349	33	94.34
IT-214 with Return	717	44	62.04
Household Gross Income:			
\$ 0 - \$ 3,000	67	6	82.11
3,001 - 5,000	73	7	93.06
5,001 - 7,000	184	14	74.48
7,001 - 9,000	207	18	87.58
9,001 - 11,000	162	12	72.54
11,001 - 14,000	210	13	61.45
14,001 - 18,000	163	9	52.85

Saratoga

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,258	\$92	\$72.89
Age:			
Under 65	992	53	53.14
65 and over	266	39	146.54
Type of Residence:			
Homeowner	392	37	93.79
Renter	866	55	63.42
Filing Category:			
IT-214 Alone	211	27	126.98
IT-214 with Return	1,047	65	61.98
Household Gross Income:			
\$ 0 - \$ 3,000	61	5	87.22
3,001 - 5,000	81	7	86.11
5,001 - 7,000	134	11	80.90
7,001 - 9,000	186	16	83.58
9,001 - 11,000	219	18	82.27
11,001 - 14,000	294	20	67.18
14,001 - 18,000	283	15	53.85

Schenectady

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,393	\$210	\$87.91
Age:			
Under 65	1,548	83	53.66
65 and over	845	127	150.64
Type of Residence:			
Homeowner	981	117	119.55
Renter	1,412	93	65.92
Filing Category:			
IT-214 Alone	699	100	142.47
IT-214 with Return	1,694	111	65.39
Household Gross Income:			
\$ 0 - \$ 3,000	129	10	79.91
3,001 - 5,000	151	13	84.77
5,001 - 7,000	239	23	95.59
7,001 - 9,000	358	36	101.49
9,001 - 11,000	374	37	100.26
11,001 - 14,000	569	53	92.69
14,001 - 18,000	573	38	66.02

Schoharie

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	360	\$32	\$88.59
Age:			
Under 65	230	12	53.03
65 and over	130	20	151.50
Type of Residence:			
Homeowner	189	19	98.17
Renter	171	13	77.98
Filing Category:			
IT-214 Alone	108	15	138.04
IT-214 with Return	252	17	67.39
Household Gross Income:			
\$ 0 - \$ 3,000	19	2	98.84
3,001 - 5,000	29	3	111.17
5,001 - 7,000	46	4	88.41
7,001 - 9,000	56	6	114.12
9,001 - 11,000	50	5	92.38
11,001 - 14,000	71	6	87.39
14,001 - 18,000	89	6	61.87

Schuyler

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	198	\$17	\$84.66
Age:			
Under 65	118	6	51.19
65 and over	80	11	134.02
Type of Residence:			
Homeowner	136	13	96.69
Renter	62	4	58.27
Filing Category:			
IT-214 Alone	51	6	121.01
IT-214 with Return	147	11	72.04
Household Gross Income:			
\$ 0 - \$ 3,000	6	0	73.00
3,001 - 5,000	8	1	94.25
5,001 - 7,000	18	2	110.77
7,001 - 9,000	28	2	86.60
9,001 - 11,000	26	3	101.84
11,001 - 14,000	47	4	91.10
14,001 - 18,000	65	4	64.92

Seneca

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	452	\$33	\$72.35
Age:			
Under 65	319	17	52.41
65 and over	133	16	120.17
Type of Residence:			
Homeowner	211	18	86.45
Renter	241	14	60.00
Filing Category:			
IT-214 Alone	85	10	113.47
IT-214 with Return	367	23	62.82
Household Gross Income:			
\$ 0 - \$ 3,000	26	2	96.00
3,001 - 5,000	20	2	86.55
5,001 - 7,000	41	4	105.85
7,001 - 9,000	69	6	80.84
9,001 - 11,000	71	5	74.70
11,001 - 14,000	119	8	65.90
14,001 - 18,000	106	5	51.03

Steuben

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,354	\$99	\$73.04
Age:			
Under 65	1,000	52	52.37
65 and over	354	47	131.41
Type of Residence:			
Homeowner	633	53	84.51
Renter	721	45	62.96
Filing Category:			
IT-214 Alone	370	37	101.18
IT-214 with Return	984	61	62.45
Household Gross Income:			
\$ 0 - \$ 3,000	65	6	99.84
3,001 - 5,000	76	6	75.40
5,001 - 7,000	148	12	83.90
7,001 - 9,000	266	23	88.09
9,001 - 11,000	230	16	70.94
11,001 - 14,000	315	21	65.86
14,001 - 18,000	254	14	54.14

Suffolk

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	4,391	\$553	\$125.90
Age:			
Under 65	1,817	98	53.91
65 and over	2,574	455	176.72
Type of Residence:			
Homeowner	2,312	353	152.72
Renter	2,079	200	96.08
Filing Category:			
IT-214 Alone	2,187	368	168.35
IT-214 with Return	2,204	185	83.79
Household Gross Income:			
\$ 0 - \$ 3,000	119	18	152.41
3,001 - 5,000	144	17	115.33
5,001 - 7,000	394	51	130.54
7,001 - 9,000	788	136	172.71
9,001 - 11,000	756	114	151.30
11,001 - 14,000	1,107	127	115.14
14,001 - 18,000	1,083	89	81.92

Sullivan

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,398	\$109	\$78.02
Age:			
Under 65	1,072	58	54.36
65 and over	326	51	155.83
Type of Residence:			
Homeowner	411	45	109.41
Renter	987	64	64.95
Filing Category:			
IT-214 Alone	241	32	133.19
IT-214 with Return	1,157	77	66.53
Household Gross Income:			
\$ 0 - \$ 3,000	47	4	81.93
3,001 - 5,000	86	9	104.05
5,001 - 7,000	179	15	81.88
7,001 - 9,000	249	22	90.32
9,001 - 11,000	243	19	79.17
11,001 - 14,000	310	24	78.02
14,001 - 18,000	284	16	55.28

Tioga

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	422	\$32	\$75.53
Age:			
Under 65	311	16	52.88
65 and over	111	15	138.98
Type of Residence:			
Homeowner	191	17	91.16
Renter	231	14	62.59
Filing Category:			
IT-214 Alone	104	11	110.01
IT-214 with Return	318	20	64.24
Household Gross Income:			
\$ 0 - \$ 3,000	21	2	96.09
3,001 - 5,000	22	2	72.00
5,001 - 7,000	50	5	90.92
7,001 - 9,000	56	4	75.26
9,001 - 11,000	75	7	88.12
11,001 - 14,000	103	7	72.58
14,001 - 18,000	95	5	57.09

Tompkins

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	502	\$34	\$66.98
Age:			
Under 65	406	21	52.93
65 and over	96	12	126.38
Type of Residence:			
Homeowner	198	15	75.53
Renter	304	19	61.40
Filing Category:			
IT-214 Alone	94	8	89.32
IT-214 with Return	408	25	61.83
Household Gross Income:			
\$ 0 - \$ 3,000	19	2	97.00
3,001 - 5,000	33	2	66.84
5,001 - 7,000	51	4	74.54
7,001 - 9,000	85	6	73.01
9,001 - 11,000	77	6	75.63
11,001 - 14,000	118	7	61.67
14,001 - 18,000	119	6	54.30

Ulster

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,400	\$111	\$79.21
Age:			
Under 65	998	53	53.49
65 and over	402	58	143.04
Type of Residence:			
Homeowner	540	52	96.52
Renter	860	59	68.34
Filing Category:			
IT-214 Alone	293	37	124.74
IT-214 with Return	1,107	74	67.15
Household Gross Income:			
\$ 0 - \$ 3,000	63	5	83.66
3,001 - 5,000	81	7	86.58
5,001 - 7,000	157	13	84.73
7,001 - 9,000	218	22	100.57
9,001 - 11,000	217	18	83.78
11,001 - 14,000	320	25	77.00
14,001 - 18,000	344	21	59.75

Warren

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	653	\$48	\$73.79
Age:			
Under 65	502	27	53.00
65 and over	151	22	142.92
Type of Residence:			
Homeowner	210	17	81.74
Renter	443	31	70.02
Filing Category:			
IT-214 Alone	150	18	122.84
IT-214 with Return	503	30	59.16
Household Gross Income:			
\$ 0 - \$ 3,000	27	2	80.88
3,001 - 5,000	43	4	84.90
5,001 - 7,000	81	7	85.19
7,001 - 9,000	134	13	96.84
9,001 - 11,000	99	7	74.98
11,001 - 14,000	138	8	61.37
14,001 - 18,000	131	7	50.22

Washington

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	581	\$46	\$79.32
Age:			
Under 65	406	22	53.08
65 and over	175	25	140.18
Type of Residence:			
Homeowner	310	29	91.94
Renter	271	18	64.87
Filing Category:			
IT-214 Alone	158	18	116.32
IT-214 with Return	423	28	65.50
Household Gross Income:			
\$ 0 - \$ 3,000	23	2	107.82
3,001 - 5,000	26	2	81.53
5,001 - 7,000	57	5	86.14
7,001 - 9,000	89	8	95.23
9,001 - 11,000	112	10	88.53
11,001 - 14,000	139	10	75.07
14,001 - 18,000	135	8	57.37

Wayne

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	874	\$71	\$81.66
Age:			
Under 65	571	30	52.47
65 and over	303	41	136.66
Type of Residence:			
Homeowner	392	38	95.83
Renter	482	34	70.13
Filing Category:			
IT-214 Alone	279	35	123.68
IT-214 with Return	595	37	61.95
Household Gross Income:			
\$ 0 - \$ 3,000	48	5	108.81
3,001 - 5,000	48	4	78.00
5,001 - 7,000	79	6	79.67
7,001 - 9,000	141	15	107.74
9,001 - 11,000	144	13	90.56
11,001 - 14,000	198	16	79.18
14,001 - 18,000	216	12	56.47

Westchester

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,329	\$248	\$106.40
Age:			
Under 65	1,383	76	55.20
65 and over	946	171	181.25
Type of Residence:			
Homeowner	347	51	147.57
Renter	1,982	197	99.19
Filing Category:			
IT-214 Alone	966	146	150.67
IT-214 with Return	1,363	102	75.02
Household Gross Income:			
\$ 0 - \$ 3,000	111	13	118.81
3,001 - 5,000	197	22	114.17
5,001 - 7,000	360	45	124.95
7,001 - 9,000	442	61	137.64
9,001 - 11,000	366	41	112.50
11,001 - 14,000	444	39	88.34
14,001 - 18,000	409	26	63.33

Wyoming

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	470	\$40	\$84.51
Age:			
Under 65	306	16	53.05
65 and over	164	23	143.21
Type of Residence:			
Homeowner	257	25	98.92
Renter	213	14	67.13
Filing Category:			
IT-214 Alone	137	16	117.51
IT-214 with Return	333	24	70.93
Household Gross Income:			
\$ 0 - \$ 3,000	19	3	146.68
3,001 - 5,000	17	2	93.94
5,001 - 7,000	47	4	88.42
7,001 - 9,000	82	7	88.67
9,001 - 11,000	90	8	92.13
11,001 - 14,000	103	8	81.34
14,001 - 18,000	112	7	64.62

Yates

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	232	\$18	\$79.43
Age:			
Under 65	150	8	52.46
65 and over	82	11	128.79
Type of Residence:			
Homeowner	152	13	88.71
Renter	80	5	61.80
Filing Category:			
IT-214 Alone	56	6	111.25
IT-214 with Return	176	12	69.31
Household Gross Income:			
\$ 0 - \$ 3,000	17	2	101.70
3,001 - 5,000	14	1	62.64
5,001 - 7,000	25	2	86.08
7,001 - 9,000	30	3	88.26
9,001 - 11,000	37	4	95.29
11,001 - 14,000	63	4	69.42
14,001 - 18,000	46	3	67.86

Unclassified

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	991	\$130	\$131.59
Age:			
Under 65	453	27	60.24
65 and over	538	103	191.67
Type of Residence:			
Homeowner	253	34	134.86
Renter	738	96	130.47
Filing Category:			
IT-214 Alone	888	124	139.12
IT-214 with Return	103	7	66.67
Household Gross Income:			
\$ 0 - \$ 3,000	52	6	118.96
3,001 - 5,000	112	14	127.32
5,001 - 7,000	265	39	146.43
7,001 - 9,000	204	29	144.49
9,001 - 11,000	141	19	135.38
11,001 - 14,000	147	17	116.04
14,001 - 18,000	70	6	79.01

Appendix A: 1996 Credit Use by County

Table 1: State Summary - 1996

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	338,316	\$37,245	\$110.09
Age:			
Under 65	209,041	12,195	58.33
65 and over	129,275	25,051	193.77
Type of Residence:			
Homeowner	72,334	9,358	129.36
Renter	265,982	27,888	104.84
Filing Category:			
IT-214 Alone	186,517	26,368	141.36
IT-214 with Return	151,799	10,878	71.65
Household Gross Income:			
\$ 0 - \$ 3,000	21,632	2,032	93.93
3,001 - 5,000	47,474	5,142	108.31
5,001 - 7,000	84,362	11,802	139.89
7,001 - 9,000	45,673	5,354	117.22
9,001 - 11,000	44,843	5,330	118.86
11,001 - 14,000	48,924	4,489	91.75
14,001 - 18,000	45,408	3,096	68.18

**Table 2: 1996 Real Property
Circuit Breaker Tax Credit Use
By County**

County	Number of Credits	Amount of Credits (\$000)	Average Credit	County	Number of Credits	Amount of Credits (\$000)	Average Credit
Albany	3,024	\$259	\$85.74	Onondaga	8,008	\$795	\$99.26
Allegany	1,034	96	92.99	Ontario	1,164	111	95.50
Bronx	29,060	3,317	114.14	Orange	2,674	291	108.97
Broome	5,068	488	96.23	Orleans	839	85	101.65
Cattaraugus	1,690	161	95.05	Oswego	1,511	136	89.92
Cayuga	1,682	159	94.46	Otsego	1,100	105	95.36
Chautauqua	4,313	395	91.62	Putnam	128	17	133.42
Chemung	2,695	246	91.14	Queens	32,746	3,769	115.08
Chenango	981	88	90.08	Rensselaer	2,152	201	93.17
Clinton	1,060	93	87.71	Richmond	2,267	261	115.18
Columbia	590	54	91.28	Rockland	1,034	94	90.87
Cortland	966	95	98.43	St. Lawrence	1,445	120	83.30
Delaware	836	86	103.28	Saratoga	1,539	136	88.35
Dutchess	1,159	139	120.25	Schenectady	2,757	293	106.14
Erie	37,283	3,563	95.57	Schoharie	513	52	100.83
Essex	486	46	94.29	Schuyler	329	33	101.78
Franklin	750	78	104.54	Seneca	604	57	94.77
Fulton	1,552	154	99.15	Steuben	1,925	167	86.72
Genesee	1,096	114	103.79	Suffolk	6,272	829	132.11
Greene	642	68	105.76	Sullivan	1,637	147	89.58
Hamilton	71	6	86.46	Tioga	672	58	86.62
Herkimer	1,510	142	94.30	Tompkins	746	63	83.82
Jefferson	1,294	121	93.33	Ulster	2,047	200	97.89
Kings	91,899	11,281	122.75	Warren	833	81	97.09
Lewis	298	33	109.71	Washington	829	82	99.09
Livingston	710	68	95.36	Wayne	1,204	122	101.26
Madison	941	90	95.58	Westchester	3,150	362	115.07
Monroe	15,013	1,354	90.20	Wyoming	629	66	104.21
Montgomery	1,562	163	104.42	Yates	449	42	93.84
Nassau	4,576	569	124.42	Unclassified*	1,982	268	135.11
New York	28,303	3,462	122.32				
Niagara	7,034	661	94.01	Grand Total	338,316	\$37,245	\$110.09
Oneida	5,953	552	92.80				

* Returns that could not be classified by county.

Albany

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,024	\$259	\$85.74
Age:			
Under 65	2,121	115	54.35
65 and over	903	144	159.47
Type of Residence:			
Homeowner	1,014	129	127.02
Renter	2,010	130	64.91
Filing Category:			
IT-214 Alone	597	91	152.11
IT-214 with Return	2,427	168	69.41
Household Gross Income:			
\$ 0 - \$ 3,000	166	17	99.60
3,001 - 5,000	204	15	74.57
5,001 - 7,000	343	34	99.20
7,001 - 9,000	401	38	94.59
9,001 - 11,000	464	48	102.37
11,001 - 14,000	743	63	84.12
14,001 - 18,000	703	46	64.82

Allegany

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,034	\$96	\$92.99
Age:			
Under 65	637	35	54.34
65 and over	397	62	155.00
Type of Residence:			
Homeowner	620	70	112.45
Renter	414	26	63.85
Filing Category:			
IT-214 Alone	387	51	131.59
IT-214 with Return	647	45	69.89
Household Gross Income:			
\$ 0 - \$ 3,000	50	5	95.82
3,001 - 5,000	66	7	103.31
5,001 - 7,000	146	14	95.34
7,001 - 9,000	167	18	107.69
9,001 - 11,000	182	19	102.29
11,001 - 14,000	221	20	89.65
14,001 - 18,000	202	14	70.32

Bronx

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	29,060	\$3,317	\$114.14
Age:			
Under 65	18,238	1,100	60.31
65 and over	10,822	2,217	204.85
Type of Residence:			
Homeowner	688	101	147.01
Renter	28,372	3,216	113.34
Filing Category:			
IT-214 Alone	21,166	2,786	131.60
IT-214 with Return	7,894	531	67.30
Household Gross Income:			
\$ 0 - \$ 3,000	2,032	181	89.05
3,001 - 5,000	4,611	459	99.55
5,001 - 7,000	10,867	1,519	139.76
7,001 - 9,000	4,272	538	125.90
9,001 - 11,000	2,737	301	110.06
11,001 - 14,000	2,541	212	83.34
14,001 - 18,000	2,000	107	53.63

Broome

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	5,068	\$488	\$96.23
Age:			
Under 65	3,015	165	54.66
65 and over	2,053	323	157.28
Type of Residence:			
Homeowner	2,350	295	125.47
Renter	2,718	193	70.95
Filing Category:			
IT-214 Alone	1,945	269	138.32
IT-214 with Return	3,123	219	70.01
Household Gross Income:			
\$ 0 - \$ 3,000	186	16	85.84
3,001 - 5,000	343	27	78.65
5,001 - 7,000	664	65	98.24
7,001 - 9,000	784	94	119.43
9,001 - 11,000	805	90	112.29
11,001 - 14,000	1,158	114	98.86
14,001 - 18,000	1,128	81	71.82

Cattaraugus

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,690	\$161	\$95.05
Age:			
Under 65	1,031	56	54.33
65 and over	659	105	158.75
Type of Residence:			
Homeowner	999	112	111.98
Renter	691	49	70.57
Filing Category:			
IT-214 Alone	643	84	130.39
IT-214 with Return	1,047	77	73.34
Household Gross Income:			
\$ 0 - \$ 3,000	89	10	110.07
3,001 - 5,000	95	9	90.94
5,001 - 7,000	270	30	109.66
7,001 - 9,000	271	26	97.34
9,001 - 11,000	260	27	105.36
11,001 - 14,000	382	36	94.13
14,001 - 18,000	323	23	70.76

Cayuga

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,682	\$159	\$94.46
Age:			
Under 65	1,049	57	54.70
65 and over	633	101	160.34
Type of Residence:			
Homeowner	880	107	121.16
Renter	802	52	65.16
Filing Category:			
IT-214 Alone	496	76	152.55
IT-214 with Return	1,186	83	70.16
Household Gross Income:			
\$ 0 - \$ 3,000	75	7	90.09
3,001 - 5,000	116	10	84.25
5,001 - 7,000	218	23	105.67
7,001 - 9,000	247	27	109.54
9,001 - 11,000	275	30	107.78
11,001 - 14,000	355	33	93.05
14,001 - 18,000	396	30	74.70

Chautauqua

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	4,313	\$395	\$91.62
Age:			
Under 65	2,761	153	55.39
65 and over	1,552	242	156.07
Type of Residence:			
Homeowner	1,992	241	120.91
Renter	2,321	154	66.47
Filing Category:			
IT-214 Alone	1,628	207	127.18
IT-214 with Return	2,685	188	70.05
Household Gross Income:			
\$ 0 - \$ 3,000	248	22	89.25
3,001 - 5,000	315	25	78.18
5,001 - 7,000	660	61	91.69
7,001 - 9,000	669	70	103.95
9,001 - 11,000	741	76	103.03
11,001 - 14,000	894	84	93.86
14,001 - 18,000	786	58	73.87

Chemung

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,695	\$246	\$91.14
Age:			
Under 65	1,628	88	54.30
65 and over	1,067	157	147.34
Type of Residence:			
Homeowner	1,293	154	118.86
Renter	1,402	92	65.57
Filing Category:			
IT-214 Alone	1,013	130	128.60
IT-214 with Return	1,682	115	68.57
Household Gross Income:			
\$ 0 - \$ 3,000	98	8	86.38
3,001 - 5,000	174	14	79.21
5,001 - 7,000	377	36	94.18
7,001 - 9,000	409	42	103.55
9,001 - 11,000	463	50	107.46
11,001 - 14,000	612	55	90.43
14,001 - 18,000	562	40	71.90

Chenango

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	981	\$88	\$90.08
Age:			
Under 65	611	33	53.30
65 and over	370	56	150.83
Type of Residence:			
Homeowner	669	69	103.01
Renter	312	19	62.37
Filing Category:			
IT-214 Alone	289	40	137.19
IT-214 with Return	692	49	70.41
Household Gross Income:			
\$ 0 - \$ 3,000	51	6	123.62
3,001 - 5,000	63	5	84.14
5,001 - 7,000	94	10	108.58
7,001 - 9,000	149	15	101.20
9,001 - 11,000	146	16	106.43
11,001 - 14,000	248	21	82.95
14,001 - 18,000	230	15	66.82

Clinton

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,060	\$93	\$87.71
Age:			
Under 65	741	40	54.51
65 and over	319	53	164.84
Type of Residence:			
Homeowner	467	55	117.30
Renter	593	38	64.41
Filing Category:			
IT-214 Alone	311	43	137.23
IT-214 with Return	749	50	67.15
Household Gross Income:			
\$ 0 - \$ 3,000	59	6	97.18
3,001 - 5,000	66	7	100.63
5,001 - 7,000	163	15	92.12
7,001 - 9,000	222	22	98.12
9,001 - 11,000	149	15	102.39
11,001 - 14,000	222	18	79.21
14,001 - 18,000	179	11	61.21

Columbia

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	590	\$54	\$91.28
Age:			
Under 65	374	20	54.02
65 and over	216	34	155.81
Type of Residence:			
Homeowner	279	34	121.36
Renter	311	20	64.30
Filing Category:			
IT-214 Alone	168	25	147.76
IT-214 with Return	422	29	68.80
Household Gross Income:			
\$ 0 - \$ 3,000	31	4	116.96
3,001 - 5,000	41	4	87.58
5,001 - 7,000	57	5	88.92
7,001 - 9,000	94	11	118.20
9,001 - 11,000	85	8	97.91
11,001 - 14,000	125	11	90.60
14,001 - 18,000	157	11	68.86

Cortland

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	966	\$95	\$98.43
Age:			
Under 65	566	31	53.95
65 and over	400	65	161.37
Type of Residence:			
Homeowner	455	59	130.09
Renter	511	36	70.24
Filing Category:			
IT-214 Alone	377	55	145.03
IT-214 with Return	589	40	68.60
Household Gross Income:			
\$ 0 - \$ 3,000	33	3	96.36
3,001 - 5,000	68	6	86.58
5,001 - 7,000	124	13	105.81
7,001 - 9,000	134	16	120.37
9,001 - 11,000	172	21	123.45
11,001 - 14,000	227	21	92.22
14,001 - 18,000	208	15	70.17

Delaware

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	836	\$86	\$103.28
Age:			
Under 65	423	22	52.71
65 and over	413	64	155.06
Type of Residence:			
Homeowner	541	65	120.92
Renter	295	21	70.92
Filing Category:			
IT-214 Alone	273	42	153.19
IT-214 with Return	563	45	79.07
Household Gross Income:			
\$ 0 - \$ 3,000	33	3	83.27
3,001 - 5,000	50	5	105.92
5,001 - 7,000	103	13	124.17
7,001 - 9,000	120	14	114.52
9,001 - 11,000	124	14	113.43
11,001 - 14,000	209	22	104.08
14,001 - 18,000	197	16	80.92

Dutchess

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,159	\$139	\$120.25
Age:			
Under 65	519	29	54.93
65 and over	640	111	173.22
Type of Residence:			
Homeowner	534	78	145.88
Renter	625	61	98.35
Filing Category:			
IT-214 Alone	547	87	159.39
IT-214 with Return	612	52	85.27
Household Gross Income:			
\$ 0 - \$ 3,000	40	4	96.15
3,001 - 5,000	56	5	92.66
5,001 - 7,000	179	25	141.27
7,001 - 9,000	173	28	161.46
9,001 - 11,000	185	26	141.44
11,001 - 14,000	259	29	113.26
14,001 - 18,000	267	22	80.95

Erie

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	37,283	\$3,563	\$95.57
Age:			
Under 65	24,902	1,442	57.90
65 and over	12,381	2,121	171.32
Type of Residence:			
Homeowner	11,932	1,576	132.07
Renter	25,351	1,987	78.39
Filing Category:			
IT-214 Alone	18,571	2,245	120.91
IT-214 with Return	18,712	1,318	70.42
Household Gross Income:			
\$ 0 - \$ 3,000	2,398	202	84.16
3,001 - 5,000	4,816	418	86.69
5,001 - 7,000	7,194	724	100.67
7,001 - 9,000	5,252	586	111.63
9,001 - 11,000	4,960	541	109.14
11,001 - 14,000	6,541	632	96.57
14,001 - 18,000	6,122	460	75.18

Essex

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	486	\$46	\$94.29
Age:			
Under 65	275	15	54.30
65 and over	211	31	146.40
Type of Residence:			
Homeowner	317	36	112.24
Renter	169	10	60.60
Filing Category:			
IT-214 Alone	192	24	127.00
IT-214 with Return	294	21	72.92
Household Gross Income:			
\$ 0 - \$ 3,000	19	2	95.05
3,001 - 5,000	18	2	104.38
5,001 - 7,000	85	10	112.90
7,001 - 9,000	75	8	108.80
9,001 - 11,000	82	8	93.63
11,001 - 14,000	115	10	87.01
14,001 - 18,000	92	7	72.77

Franklin

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	750	\$78	\$104.54
Age:			
Under 65	400	21	53.58
65 and over	350	57	162.78
Type of Residence:			
Homeowner	460	59	128.00
Renter	290	20	67.32
Filing Category:			
IT-214 Alone	362	51	140.52
IT-214 with Return	388	28	70.96
Household Gross Income:			
\$ 0 - \$ 3,000	34	3	76.70
3,001 - 5,000	56	5	96.07
5,001 - 7,000	126	15	115.47
7,001 - 9,000	136	19	137.47
9,001 - 11,000	115	13	110.43
11,001 - 14,000	155	15	97.94
14,001 - 18,000	128	9	72.55

Fulton

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,552	\$154	\$99.15
Age:			
Under 65	862	46	53.73
65 and over	690	108	155.89
Type of Residence:			
Homeowner	912	107	117.02
Renter	640	47	73.68
Filing Category:			
IT-214 Alone	554	83	149.74
IT-214 with Return	998	71	71.06
Household Gross Income:			
\$ 0 - \$ 3,000	68	6	91.82
3,001 - 5,000	62	5	82.61
5,001 - 7,000	205	25	124.20
7,001 - 9,000	230	27	118.90
9,001 - 11,000	260	30	113.97
11,001 - 14,000	358	34	94.86
14,001 - 18,000	369	26	70.75

Genesee

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,096	\$114	\$103.79
Age:			
Under 65	539	28	52.20
65 and over	557	86	153.71
Type of Residence:			
Homeowner	648	82	127.10
Renter	448	31	70.09
Filing Category:			
IT-214 Alone	420	63	150.09
IT-214 with Return	676	51	75.03
Household Gross Income:			
\$ 0 - \$ 3,000	24	3	104.33
3,001 - 5,000	31	3	83.12
5,001 - 7,000	101	12	114.78
7,001 - 9,000	155	20	126.58
9,001 - 11,000	201	24	120.25
11,001 - 14,000	288	30	103.43
14,001 - 18,000	296	24	79.41

Greene

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	642	\$68	\$105.76
Age:			
Under 65	351	19	53.60
65 and over	291	49	168.67
Type of Residence:			
Homeowner	400	51	127.41
Renter	242	17	69.97
Filing Category:			
IT-214 Alone	224	34	152.62
IT-214 with Return	418	34	80.65
Household Gross Income:			
\$ 0 - \$ 3,000	32	4	125.06
3,001 - 5,000	26	3	113.53
5,001 - 7,000	76	9	121.61
7,001 - 9,000	119	15	122.84
9,001 - 11,000	97	12	120.93
11,001 - 14,000	152	14	95.23
14,001 - 18,000	140	11	77.70

Hamilton

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	71	\$6	\$86.46
Age:			
Under 65	48	3	53.14
65 and over	23	4	156.00
Type of Residence:			
Homeowner	49	5	102.57
Renter	22	1	50.59
Filing Category:			
IT-214 Alone	18	3	142.77
IT-214 with Return	53	4	67.32
Household Gross Income:			
\$ 0 - \$ 3,000	3	0	138.66
3,001 - 5,000	4	0	96.00
5,001 - 7,000	14	1	82.00
7,001 - 9,000	8	1	81.75
9,001 - 11,000	11	1	103.09
11,001 - 14,000	19	1	78.05
14,001 - 18,000	12	1	76.50

Herkimer

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,510	\$142	\$94.30
Age:			
Under 65	902	49	53.80
65 and over	608	94	154.38
Type of Residence:			
Homeowner	902	104	115.41
Renter	608	38	62.99
Filing Category:			
IT-214 Alone	507	72	141.66
IT-214 with Return	1,003	71	70.36
Household Gross Income:			
\$ 0 - \$ 3,000	55	6	100.76
3,001 - 5,000	71	6	90.85
5,001 - 7,000	192	18	94.91
7,001 - 9,000	213	23	107.20
9,001 - 11,000	261	29	110.37
11,001 - 14,000	379	35	91.84
14,001 - 18,000	339	26	75.91

Jefferson

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,294	\$121	\$93.33
Age:			
Under 65	800	43	53.48
65 and over	494	78	157.86
Type of Residence:			
Homeowner	775	88	113.06
Renter	519	33	63.86
Filing Category:			
IT-214 Alone	408	56	137.11
IT-214 with Return	886	65	73.17
Household Gross Income:			
\$ 0 - \$ 3,000	50	5	109.12
3,001 - 5,000	77	8	99.09
5,001 - 7,000	197	19	94.84
7,001 - 9,000	188	21	109.87
9,001 - 11,000	206	23	113.95
11,001 - 14,000	302	25	84.11
14,001 - 18,000	274	19	71.05

Kings

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	91,899	\$11,281	\$122.75
Age:			
Under 65	58,456	3,609	61.74
65 and over	33,443	7,671	229.38
Type of Residence:			
Homeowner	2,283	347	152.00
Renter	89,616	10,934	122.00
Filing Category:			
IT-214 Alone	65,728	9,455	143.85
IT-214 with Return	26,171	1,826	69.75
Household Gross Income:			
\$ 0 - \$ 3,000	7,397	659	89.11
3,001 - 5,000	21,093	2,462	116.74
5,001 - 7,000	29,956	4,692	156.62
7,001 - 9,000	10,060	1,140	113.36
9,001 - 11,000	10,936	1,472	134.61
11,001 - 14,000	7,042	566	80.30
14,001 - 18,000	5,415	289	53.41

Lewis

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	298	\$33	\$109.71
Age:			
Under 65	133	7	50.80
65 and over	165	26	157.19
Type of Residence:			
Homeowner	241	29	121.84
Renter	57	3	58.43
Filing Category:			
IT-214 Alone	117	17	143.21
IT-214 with Return	181	16	88.05
Household Gross Income:			
\$ 0 - \$ 3,000	10	2	166.70
3,001 - 5,000	16	2	137.31
5,001 - 7,000	36	5	129.63
7,001 - 9,000	36	5	130.16
9,001 - 11,000	48	6	135.12
11,001 - 14,000	64	7	101.71
14,001 - 18,000	88	6	73.63

Livingston

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	710	\$68	\$95.36
Age:			
Under 65	405	21	51.77
65 and over	305	47	153.24
Type of Residence:			
Homeowner	421	47	112.05
Renter	289	21	71.03
Filing Category:			
IT-214 Alone	222	33	147.50
IT-214 with Return	488	35	71.64
Household Gross Income:			
\$ 0 - \$ 3,000	22	3	131.50
3,001 - 5,000	32	3	85.53
5,001 - 7,000	71	7	100.81
7,001 - 9,000	74	9	125.22
9,001 - 11,000	114	14	123.24
11,001 - 14,000	185	16	88.26
14,001 - 18,000	212	15	72.03

Madison

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	941	\$90	\$95.58
Age:			
Under 65	543	28	52.38
65 and over	398	62	154.52
Type of Residence:			
Homeowner	588	66	112.57
Renter	353	24	67.28
Filing Category:			
IT-214 Alone	304	44	144.91
IT-214 with Return	637	46	72.04
Household Gross Income:			
\$ 0 - \$ 3,000	31	3	96.96
3,001 - 5,000	37	4	117.24
5,001 - 7,000	96	10	107.38
7,001 - 9,000	134	15	109.70
9,001 - 11,000	156	16	102.73
11,001 - 14,000	231	23	98.61
14,001 - 18,000	256	19	73.37

Monroe

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	15,013	\$1,354	\$90.20
Age:			
Under 65	10,171	577	56.76
65 and over	4,842	777	160.44
Type of Residence:			
Homeowner	4,921	623	126.53
Renter	10,092	732	72.49
Filing Category:			
IT-214 Alone	6,309	736	116.73
IT-214 with Return	8,704	618	70.97
Household Gross Income:			
\$ 0 - \$ 3,000	971	80	82.02
3,001 - 5,000	1,340	109	81.28
5,001 - 7,000	2,769	250	90.14
7,001 - 9,000	1,997	198	99.00
9,001 - 11,000	1,951	218	111.84
11,001 - 14,000	2,781	267	96.07
14,001 - 18,000	3,204	233	72.71

Montgomery

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,562	\$163	\$104.42
Age:			
Under 65	876	48	54.67
65 and over	686	115	167.96
Type of Residence:			
Homeowner	832	111	133.71
Renter	730	52	71.04
Filing Category:			
IT-214 Alone	546	86	158.34
IT-214 with Return	1,016	77	75.45
Household Gross Income:			
\$ 0 - \$ 3,000	74	7	93.98
3,001 - 5,000	100	9	93.43
5,001 - 7,000	177	21	120.68
7,001 - 9,000	248	31	126.25
9,001 - 11,000	253	30	119.73
11,001 - 14,000	357	38	106.16
14,001 - 18,000	353	26	73.52

Nassau

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	4,576	\$569	\$124.42
Age:			
Under 65	2,226	125	56.14
65 and over	2,350	444	189.11
Type of Residence:			
Homeowner	1,815	302	166.34
Renter	2,761	267	96.87
Filing Category:			
IT-214 Alone	1,957	352	180.06
IT-214 with Return	2,619	217	82.85
Household Gross Income:			
\$ 0 - \$ 3,000	242	35	146.64
3,001 - 5,000	357	46	127.99
5,001 - 7,000	684	99	145.00
7,001 - 9,000	648	101	155.21
9,001 - 11,000	721	100	138.10
11,001 - 14,000	946	109	114.86
14,001 - 18,000	978	80	82.01

New York
(Manhattan)

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	28,303	\$3,462	\$122.32
Age:			
Under 65	16,278	967	59.38
65 and over	12,025	2,496	207.53
Type of Residence:			
Homeowner	427	47	109.54
Renter	27,876	3,416	122.52
Filing Category:			
IT-214 Alone	18,573	2,749	148.00
IT-214 with Return	9,730	713	73.32
Household Gross Income:			
\$ 0 - \$ 3,000	2,073	216	104.32
3,001 - 5,000	4,050	475	117.37
5,001 - 7,000	10,353	1,602	154.74
7,001 - 9,000	4,273	536	125.48
9,001 - 11,000	2,935	316	107.56
11,001 - 14,000	2,751	219	79.50
14,001 - 18,000	1,868	98	52.41

Niagara

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	7,034	\$661	\$94.01
Age:			
Under 65	4,426	244	55.10
65 and over	2,608	417	160.05
Type of Residence:			
Homeowner	2,899	364	125.47
Renter	4,135	298	71.95
Filing Category:			
IT-214 Alone	2,727	365	133.97
IT-214 with Return	4,307	296	68.71
Household Gross Income:			
\$ 0 - \$ 3,000	292	25	85.36
3,001 - 5,000	643	52	80.37
5,001 - 7,000	1,017	100	98.14
7,001 - 9,000	1,070	120	111.75
9,001 - 11,000	1,096	121	110.30
11,001 - 14,000	1,447	136	93.69
14,001 - 18,000	1,469	109	74.08

Oneida

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	5,953	\$552	\$92.80
Age:			
Under 65	3,763	205	54.58
65 and over	2,190	347	158.46
Type of Residence:			
Homeowner	2,584	327	126.53
Renter	3,369	226	66.93
Filing Category:			
IT-214 Alone	2,169	286	132.06
IT-214 with Return	3,784	266	70.30
Household Gross Income:			
\$ 0 - \$ 3,000	255	23	90.68
3,001 - 5,000	372	29	78.70
5,001 - 7,000	972	92	94.49
7,001 - 9,000	871	98	112.91
9,001 - 11,000	970	104	107.10
11,001 - 14,000	1,288	117	91.21
14,001 - 18,000	1,225	88	72.23

Onondaga

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	8,008	\$795	\$99.26
Age:			
Under 65	4,600	246	53.53
65 and over	3,408	549	160.97
Type of Residence:			
Homeowner	4,197	531	126.47
Renter	3,811	264	69.29
Filing Category:			
IT-214 Alone	2,746	406	147.79
IT-214 with Return	5,262	389	73.93
Household Gross Income:			
\$ 0 - \$ 3,000	282	26	92.84
3,001 - 5,000	428	37	86.00
5,001 - 7,000	911	100	110.04
7,001 - 9,000	987	117	118.39
9,001 - 11,000	1,284	157	122.20
11,001 - 14,000	1,862	193	103.51
14,001 - 18,000	2,254	165	73.26

Ontario

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,164	\$111	\$95.50
Age:			
Under 65	680	36	52.60
65 and over	484	75	155.78
Type of Residence:			
Homeowner	655	74	112.58
Renter	509	37	73.52
Filing Category:			
IT-214 Alone	326	49	150.18
IT-214 with Return	838	62	74.23
Household Gross Income:			
\$ 0 - \$ 3,000	48	4	92.18
3,001 - 5,000	49	4	74.55
5,001 - 7,000	112	13	113.28
7,001 - 9,000	158	18	115.49
9,001 - 11,000	186	23	123.61
11,001 - 14,000	302	27	90.41
14,001 - 18,000	309	22	70.73

Orange

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,674	\$291	\$108.97
Age:			
Under 65	1,470	83	56.29
65 and over	1,204	209	173.29
Type of Residence:			
Homeowner	1,204	175	145.33
Renter	1,470	116	79.19
Filing Category:			
IT-214 Alone	1,015	163	160.67
IT-214 with Return	1,659	128	77.34
Household Gross Income:			
\$ 0 - \$ 3,000	77	9	122.02
3,001 - 5,000	136	13	94.83
5,001 - 7,000	377	45	119.55
7,001 - 9,000	482	59	123.09
9,001 - 11,000	502	60	119.26
11,001 - 14,000	543	61	112.42
14,001 - 18,000	557	44	78.59

Orleans

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	839	\$85	\$101.65
Age:			
Under 65	475	25	52.76
65 and over	364	60	165.44
Type of Residence:			
Homeowner	480	59	123.38
Renter	359	26	72.60
Filing Category:			
IT-214 Alone	328	50	152.46
IT-214 with Return	511	35	69.03
Household Gross Income:			
\$ 0 - \$ 3,000	24	3	107.20
3,001 - 5,000	42	3	72.69
5,001 - 7,000	91	12	129.93
7,001 - 9,000	115	14	124.43
9,001 - 11,000	142	17	120.98
11,001 - 14,000	206	21	100.70
14,001 - 18,000	219	16	71.23

Oswego

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,511	\$136	\$89.92
Age:			
Under 65	962	52	53.82
65 and over	549	84	153.18
Type of Residence:			
Homeowner	815	91	111.60
Renter	696	45	64.54
Filing Category:			
IT-214 Alone	512	68	133.43
IT-214 with Return	999	68	67.62
Household Gross Income:			
\$ 0 - \$ 3,000	79	9	108.46
3,001 - 5,000	93	8	90.03
5,001 - 7,000	188	18	95.48
7,001 - 9,000	259	27	104.97
9,001 - 11,000	278	28	99.51
11,001 - 14,000	287	25	88.25
14,001 - 18,000	327	21	63.60

Otsego

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,100	\$105	\$95.36
Age:			
Under 65	639	34	53.71
65 and over	461	71	153.09
Type of Residence:			
Homeowner	719	78	108.08
Renter	381	27	71.35
Filing Category:			
IT-214 Alone	324	47	146.48
IT-214 with Return	776	57	74.02
Household Gross Income:			
\$ 0 - \$ 3,000	63	7	105.38
3,001 - 5,000	55	6	102.65
5,001 - 7,000	124	14	116.46
7,001 - 9,000	151	16	108.44
9,001 - 11,000	185	19	105.22
11,001 - 14,000	270	25	91.09
14,001 - 18,000	252	18	70.38

Putnam

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	128	\$17	\$133.42
Age:			
Under 65	47	3	53.34
65 and over	81	15	179.87
Type of Residence:			
Homeowner	75	12	160.98
Renter	53	5	94.39
Filing Category:			
IT-214 Alone	61	11	183.26
IT-214 with Return	67	6	88.02
Household Gross Income:			
\$ 0 - \$ 3,000	5	1	127.00
3,001 - 5,000	10	1	86.70
5,001 - 7,000	15	2	157.80
7,001 - 9,000	17	3	168.58
9,001 - 11,000	28	4	158.10
11,001 - 14,000	26	4	141.69
14,001 - 18,000	27	2	82.59

Queens

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	32,746	\$3,769	\$115.08
Age:			
Under 65	20,671	1,211	58.58
65 and over	12,075	2,558	211.80
Type of Residence:			
Homeowner	2,382	331	138.91
Renter	30,364	3,438	113.21
Filing Category:			
IT-214 Alone	17,354	2,673	154.01
IT-214 with Return	15,392	1,096	71.19
Household Gross Income:			
\$ 0 - \$ 3,000	2,190	231	105.35
3,001 - 5,000	4,797	586	122.25
5,001 - 7,000	8,932	1,377	154.14
7,001 - 9,000	4,400	502	114.14
9,001 - 11,000	4,572	528	115.52
11,001 - 14,000	4,300	345	80.18
14,001 - 18,000	3,555	199	56.08

Rensselaer

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,152	\$201	\$93.17
Age:			
Under 65	1,378	74	53.81
65 and over	774	126	163.24
Type of Residence:			
Homeowner	935	123	132.00
Renter	1,217	77	63.33
Filing Category:			
IT-214 Alone	504	79	157.11
IT-214 with Return	1,648	121	73.61
Household Gross Income:			
\$ 0 - \$ 3,000	113	11	100.78
3,001 - 5,000	146	15	101.75
5,001 - 7,000	256	28	107.43
7,001 - 9,000	278	30	107.58
9,001 - 11,000	335	37	109.38
11,001 - 14,000	461	41	89.31
14,001 - 18,000	563	39	69.30

Richmond

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,267	\$261	\$115.18
Age:			
Under 65	1,394	83	59.84
65 and over	873	178	203.54
Type of Residence:			
Homeowner	268	34	128.14
Renter	1,999	227	113.44
Filing Category:			
IT-214 Alone	1,337	194	145.19
IT-214 with Return	930	67	72.03
Household Gross Income:			
\$ 0 - \$ 3,000	227	21	92.14
3,001 - 5,000	311	31	101.21
5,001 - 7,000	576	88	153.11
7,001 - 9,000	318	42	130.61
9,001 - 11,000	300	37	122.74
11,001 - 14,000	293	26	90.40
14,001 - 18,000	242	16	64.81

Rockland

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,034	\$94	\$90.87
Age:			
Under 65	773	43	56.23
65 and over	261	50	193.47
Type of Residence:			
Homeowner	168	24	144.35
Renter	866	70	80.49
Filing Category:			
IT-214 Alone	262	43	165.57
IT-214 with Return	772	51	65.51
Household Gross Income:			
\$ 0 - \$ 3,000	70	6	79.37
3,001 - 5,000	116	10	86.21
5,001 - 7,000	202	20	99.13
7,001 - 9,000	174	19	106.52
9,001 - 11,000	134	14	103.78
11,001 - 14,000	187	16	86.99
14,001 - 18,000	151	10	64.01

St. Lawrence

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,445	\$120	\$83.30
Age:			
Under 65	1,055	59	55.72
65 and over	390	62	157.89
Type of Residence:			
Homeowner	638	66	103.87
Renter	807	54	67.03
Filing Category:			
IT-214 Alone	536	59	109.78
IT-214 with Return	909	62	67.68
Household Gross Income:			
\$ 0 - \$ 3,000	76	6	81.57
3,001 - 5,000	137	11	82.01
5,001 - 7,000	270	25	93.98
7,001 - 9,000	250	23	91.47
9,001 - 11,000	240	21	87.82
11,001 - 14,000	273	21	77.23
14,001 - 18,000	199	13	62.92

Saratoga

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,539	\$136	\$88.35
Age:			
Under 65	1,025	55	53.61
65 and over	514	81	157.63
Type of Residence:			
Homeowner	691	80	116.21
Renter	848	56	65.65
Filing Category:			
IT-214 Alone	365	56	152.93
IT-214 with Return	1,174	80	68.28
Household Gross Income:			
\$ 0 - \$ 3,000	62	7	110.61
3,001 - 5,000	88	8	91.39
5,001 - 7,000	213	20	92.68
7,001 - 9,000	200	21	103.14
9,001 - 11,000	235	25	105.46
11,001 - 14,000	383	33	85.10
14,001 - 18,000	358	23	65.16

Schenectady

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,757	\$293	\$106.14
Age:			
Under 65	1,427	77	53.88
65 and over	1,330	216	162.22
Type of Residence:			
Homeowner	1,418	195	137.69
Renter	1,339	97	72.73
Filing Category:			
IT-214 Alone	987	156	157.85
IT-214 with Return	1,770	137	77.32
Household Gross Income:			
\$ 0 - \$ 3,000	103	9	87.21
3,001 - 5,000	147	13	91.04
5,001 - 7,000	264	30	111.82
7,001 - 9,000	394	50	126.51
9,001 - 11,000	428	56	130.22
11,001 - 14,000	652	73	111.80
14,001 - 18,000	769	62	80.99

Schoharie

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	513	\$52	\$100.83
Age:			
Under 65	282	15	53.69
65 and over	231	37	158.38
Type of Residence:			
Homeowner	295	34	116.87
Renter	218	17	79.13
Filing Category:			
IT-214 Alone	176	27	154.59
IT-214 with Return	337	25	72.76
Household Gross Income:			
\$ 0 - \$ 3,000	24	2	99.54
3,001 - 5,000	40	5	117.27
5,001 - 7,000	62	9	139.54
7,001 - 9,000	78	8	105.97
9,001 - 11,000	78	9	110.51
11,001 - 14,000	107	10	95.41
14,001 - 18,000	124	9	71.78

Schuyler

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	329	\$33	\$101.78
Age:			
Under 65	170	9	52.38
65 and over	159	25	154.59
Type of Residence:			
Homeowner	215	26	120.76
Renter	114	8	65.98
Filing Category:			
IT-214 Alone	101	15	148.83
IT-214 with Return	228	18	80.93
Household Gross Income:			
\$ 0 - \$ 3,000	12	1	112.50
3,001 - 5,000	20	2	110.05
5,001 - 7,000	34	4	120.79
7,001 - 9,000	43	5	115.41
9,001 - 11,000	53	6	113.50
11,001 - 14,000	81	8	98.01
14,001 - 18,000	86	7	80.30

Seneca

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	604	\$57	\$94.77
Age:			
Under 65	343	18	53.56
65 and over	261	39	148.91
Type of Residence:			
Homeowner	353	41	116.42
Renter	251	16	64.31
Filing Category:			
IT-214 Alone	152	24	156.83
IT-214 with Return	452	33	73.90
Household Gross Income:			
\$ 0 - \$ 3,000	27	3	104.66
3,001 - 5,000	32	3	105.53
5,001 - 7,000	57	6	110.03
7,001 - 9,000	85	9	100.88
9,001 - 11,000	85	10	113.67
11,001 - 14,000	156	15	93.15
14,001 - 18,000	162	12	74.04

Steuben

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,925	\$167	\$86.72
Age:			
Under 65	1,205	64	53.44
65 and over	720	103	142.41
Type of Residence:			
Homeowner	1,078	112	104.29
Renter	847	55	64.35
Filing Category:			
IT-214 Alone	640	79	124.20
IT-214 with Return	1,285	87	68.05
Household Gross Income:			
\$ 0 - \$ 3,000	81	8	102.60
3,001 - 5,000	126	10	82.87
5,001 - 7,000	244	23	96.10
7,001 - 9,000	291	27	92.43
9,001 - 11,000	331	32	97.29
11,001 - 14,000	437	37	85.00
14,001 - 18,000	415	28	68.63

Suffolk

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	6,272	\$829	\$132.11
Age:			
Under 65	2,386	128	53.78
65 and over	3,886	700	180.21
Type of Residence:			
Homeowner	3,569	568	159.21
Renter	2,703	260	96.33
Filing Category:			
IT-214 Alone	3,065	544	177.48
IT-214 with Return	3,207	285	88.76
Household Gross Income:			
\$ 0 - \$ 3,000	178	24	135.71
3,001 - 5,000	276	34	122.43
5,001 - 7,000	706	120	169.57
7,001 - 9,000	923	160	173.12
9,001 - 11,000	1,037	162	156.54
11,001 - 14,000	1,521	191	125.29
14,001 - 18,000	1,631	138	84.78

Sullivan

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,637	\$147	\$89.58
Age:			
Under 65	1,118	61	54.41
65 and over	519	86	165.32
Type of Residence:			
Homeowner	629	80	127.97
Renter	1,008	66	65.62
Filing Category:			
IT-214 Alone	365	57	157.53
IT-214 with Return	1,272	89	70.08
Household Gross Income:			
\$ 0 - \$ 3,000	64	6	95.48
3,001 - 5,000	110	10	88.89
5,001 - 7,000	223	23	102.88
7,001 - 9,000	261	28	106.68
9,001 - 11,000	262	26	99.61
11,001 - 14,000	344	30	87.63
14,001 - 18,000	373	24	63.58

Tioga

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	672	\$58	\$86.62
Age:			
Under 65	428	23	52.62
65 and over	244	36	146.27
Type of Residence:			
Homeowner	416	43	103.59
Renter	256	15	59.05
Filing Category:			
IT-214 Alone	181	24	130.95
IT-214 with Return	491	35	70.28
Household Gross Income:			
\$ 0 - \$ 3,000	27	2	86.55
3,001 - 5,000	28	3	94.46
5,001 - 7,000	73	7	93.05
7,001 - 9,000	87	8	94.16
9,001 - 11,000	114	11	94.33
11,001 - 14,000	177	15	86.79
14,001 - 18,000	166	12	73.06

Tompkins

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	746	\$63	\$83.82
Age:			
Under 65	521	28	53.64
65 and over	225	35	153.71
Type of Residence:			
Homeowner	378	39	104.21
Renter	368	23	62.88
Filing Category:			
IT-214 Alone	188	25	134.32
IT-214 with Return	558	37	66.81
Household Gross Income:			
\$ 0 - \$ 3,000	40	4	88.57
3,001 - 5,000	51	4	69.66
5,001 - 7,000	76	7	96.73
7,001 - 9,000	96	10	106.54
9,001 - 11,000	130	13	96.78
11,001 - 14,000	173	14	80.47
14,001 - 18,000	180	11	63.06

Ulster

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,047	\$200	\$97.89
Age:			
Under 65	1,234	66	53.74
65 and over	813	134	164.91
Type of Residence:			
Homeowner	1,020	132	129.33
Renter	1,027	68	66.67
Filing Category:			
IT-214 Alone	571	90	157.35
IT-214 with Return	1,476	111	74.89
Household Gross Income:			
\$ 0 - \$ 3,000	88	9	106.52
3,001 - 5,000	95	9	96.98
5,001 - 7,000	225	27	121.54
7,001 - 9,000	290	32	109.27
9,001 - 11,000	311	35	113.85
11,001 - 14,000	509	49	96.45
14,001 - 18,000	529	38	72.32

Warren

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	833	\$81	\$97.09
Age:			
Under 65	498	27	53.82
65 and over	335	54	161.41
Type of Residence:			
Homeowner	399	48	120.16
Renter	434	33	75.87
Filing Category:			
IT-214 Alone	275	41	149.80
IT-214 with Return	558	40	71.11
Household Gross Income:			
\$ 0 - \$ 3,000	40	4	103.00
3,001 - 5,000	40	4	99.37
5,001 - 7,000	124	15	117.84
7,001 - 9,000	143	17	122.25
9,001 - 11,000	124	12	95.07
11,001 - 14,000	178	16	87.16
14,001 - 18,000	184	13	72.71

Washington

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	829	\$82	\$99.09
Age:			
Under 65	472	25	53.64
65 and over	357	57	159.17
Type of Residence:			
Homeowner	519	61	118.21
Renter	310	21	67.08
Filing Category:			
IT-214 Alone	272	40	148.28
IT-214 with Return	557	42	75.06
Household Gross Income:			
\$ 0 - \$ 3,000	44	5	104.18
3,001 - 5,000	33	3	99.72
5,001 - 7,000	80	10	123.67
7,001 - 9,000	113	14	122.44
9,001 - 11,000	143	17	119.65
11,001 - 14,000	209	19	89.32
14,001 - 18,000	207	15	71.30

Wayne

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,204	\$122	\$101.26
Age:			
Under 65	637	34	52.91
65 and over	567	88	155.58
Type of Residence:			
Homeowner	733	88	120.66
Renter	471	33	71.06
Filing Category:			
IT-214 Alone	470	68	144.26
IT-214 with Return	734	54	73.72
Household Gross Income:			
\$ 0 - \$ 3,000	45	5	111.66
3,001 - 5,000	50	4	70.42
5,001 - 7,000	107	12	114.85
7,001 - 9,000	180	23	125.83
9,001 - 11,000	180	23	127.66
11,001 - 14,000	277	28	99.43
14,001 - 18,000	365	28	76.46

Westchester

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,150	\$362	\$115.07
Age:			
Under 65	1,610	89	54.99
65 and over	1,540	274	177.88
Type of Residence:			
Homeowner	567	87	154.22
Renter	2,583	275	106.48
Filing Category:			
IT-214 Alone	1,507	231	153.29
IT-214 with Return	1,643	131	80.02
Household Gross Income:			
\$ 0 - \$ 3,000	139	18	131.84
3,001 - 5,000	241	31	128.75
5,001 - 7,000	586	78	133.89
7,001 - 9,000	538	77	142.87
9,001 - 11,000	495	63	126.79
11,001 - 14,000	577	57	97.99
14,001 - 18,000	574	38	67.06

Wyoming

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	629	\$66	\$104.21
Age:			
Under 65	326	17	52.78
65 and over	303	48	159.54
Type of Residence:			
Homeowner	413	51	123.75
Renter	216	14	66.85
Filing Category:			
IT-214 Alone	231	34	146.76
IT-214 with Return	398	32	79.52
Household Gross Income:			
\$ 0 - \$ 3,000	21	2	83.52
3,001 - 5,000	25	3	115.56
5,001 - 7,000	54	7	127.77
7,001 - 9,000	92	11	120.66
9,001 - 11,000	118	15	127.14
11,001 - 14,000	165	16	98.14
14,001 - 18,000	154	12	76.02

Yates

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	449	\$42	\$93.84
Age:			
Under 65	260	14	53.86
65 and over	189	28	148.83
Type of Residence:			
Homeowner	295	33	111.90
Renter	154	9	59.24
Filing Category:			
IT-214 Alone	110	16	144.80
IT-214 with Return	339	26	77.30
Household Gross Income:			
\$ 0 - \$ 3,000	28	2	86.42
3,001 - 5,000	20	2	113.85
5,001 - 7,000	44	4	99.65
7,001 - 9,000	70	8	119.27
9,001 - 11,000	74	6	86.56
11,001 - 14,000	105	10	94.41
14,001 - 18,000	108	8	77.60

Unclassified

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,982	\$268	\$135.11
Age:			
Under 65	885	54	60.82
65 and over	1,097	214	195.05
Type of Residence:			
Homeowner	623	99	159.05
Renter	1,359	169	124.14
Filing Category:			
IT-214 Alone	1,808	257	141.97
IT-214 with Return	174	11	63.85
Household Gross Income:			
\$ 0 - \$ 3,000	114	12	103.70
3,001 - 5,000	263	30	113.82
5,001 - 7,000	550	84	153.57
7,001 - 9,000	301	46	153.45
9,001 - 11,000	298	45	152.58
11,001 - 14,000	266	33	123.98
14,001 - 18,000	190	17	89.09

Appendix B: 1997 Credit Use by County

Table 1: State Summary - 1997

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	368,919	\$40,205	\$108.97
Age:			
Under 65	231,767	13,437	57.97
65 and over	137,152	26,767	195.16
Type of Residence:			
Homeowner	64,002	8,333	130.19
Renter	304,917	31,872	104.52
Filing Category:			
IT-214 Alone	225,178	30,026	133.34
IT-214 with Return	143,741	10,178	70.80
Household Gross Income:			
\$ 0 - \$ 3,000	17,859	1,735	97.15
3,001 - 5,000	40,976	4,128	100.74
5,001 - 7,000	101,922	13,049	128.03
7,001 - 9,000	66,200	8,297	125.33
9,001 - 11,000	50,011	5,748	114.94
11,001 - 14,000	49,258	4,378	88.88
14,001 - 18,000	42,693	2,869	67.20

**Table 2: 1997 Real Property
Circuit Breaker Tax Credit Use
By County**

County	Number of Credits	Amount of Credits (\$000)	Average Credit	County	Number of Credits	Amount of Credits (\$000)	Average Credit
Albany	2,727	\$225	\$82.66	Onondaga	7,379	\$725	\$98.24
Allegany	902	80	88.69	Ontario	947	90	94.81
Bronx	42,636	4,459	104.58	Orange	2,687	279	103.94
Broome	4,821	457	94.79	Orleans	723	76	104.82
Cattaraugus	1,511	137	90.77	Oswego	1,508	136	89.91
Cayuga	1,485	139	93.48	Otsego	1,026	100	97.39
Chautauqua	3,908	354	90.52	Putnam	109	15	137.96
Chemung	2,436	217	89.27	Queens	42,013	5,023	119.55
Chenango	870	82	94.01	Rensselaer	2,041	186	91.15
Clinton	905	80	88.24	Richmond	3,291	370	112.53
Columbia	537	52	96.63	Rockland	1,088	94	86.41
Cortland	916	92	100.08	St. Lawrence	1,256	103	81.96
Delaware	765	80	104.54	Saratoga	1,422	125	88.18
Dutchess	1,017	125	123.33	Schenectady	2,562	266	103.97
Erie	34,557	3,322	96.13	Schoharie	438	48	110.21
Essex	434	42	95.73	Schuyler	280	29	101.90
Franklin	703	75	106.63	Seneca	466	44	95.42
Fulton	1,636	155	94.90	Steuben	1,708	143	83.60
Genesee	997	105	105.19	Suffolk	5,381	720	133.76
Greene	568	59	104.58	Sullivan	1,558	138	88.51
Hamilton	60	5	79.48	Tioga	578	53	91.65
Herkimer	1,461	135	92.72	Tompkins	646	51	79.00
Jefferson	1,124	104	92.50	Ulster	1,840	179	97.13
Kings	101,895	12,140	119.13	Warren	757	70	92.39
Lewis	280	31	112.36	Washington	750	74	99.09
Livingston	598	57	95.00	Wayne	1,045	110	105.22
Madison	869	83	95.90	Westchester	2,971	332	111.85
Monroe	13,671	1,209	88.40	Wyoming	600	58	97.07
Montgomery	1,560	161	103.12	Yates	343	31	91.63
Nassau	3,933	484	123.07	Unclassified*	1,579	217	137.16
New York	38,265	4,479	117.04				
Niagara	6,234	584	93.67	Grand Total	368,919	\$40,205	\$108.97
Oneida	5,646	510	90.24				

* Returns that could not be classified by county.

Albany

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,727	\$225	\$82.66
Age:			
Under 65	1,989	106	53.49
65 and over	738	119	161.28
Type of Residence:			
Homeowner	836	108	128.62
Renter	1,891	118	62.34
Filing Category:			
IT-214 Alone	538	79	147.28
IT-214 with Return	2,189	146	66.78
Household Gross Income:			
\$ 0 - \$ 3,000	125	11	91.17
3,001 - 5,000	181	14	75.85
5,001 - 7,000	303	28	93.16
7,001 - 9,000	390	36	91.11
9,001 - 11,000	411	41	100.94
11,001 - 14,000	671	56	83.35
14,001 - 18,000	646	39	60.54

Allegany

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	902	\$80	\$88.69
Age:			
Under 65	603	33	54.21
65 and over	299	47	158.23
Type of Residence:			
Homeowner	515	56	108.28
Renter	387	24	62.62
Filing Category:			
IT-214 Alone	318	39	121.85
IT-214 with Return	584	41	70.64
Household Gross Income:			
\$ 0 - \$ 3,000	41	3	77.12
3,001 - 5,000	57	6	109.15
5,001 - 7,000	120	11	89.04
7,001 - 9,000	149	15	100.96
9,001 - 11,000	146	14	95.52
11,001 - 14,000	213	19	89.79
14,001 - 18,000	176	12	67.14

Bronx

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	42,636	\$4,459	\$104.58
Age:			
Under 65	29,433	1,756	59.66
65 and over	13,203	2,703	204.70
Type of Residence:			
Homeowner	655	92	138.11
Renter	41,971	4,367	104.05
Filing Category:			
IT-214 Alone	33,880	3,882	114.56
IT-214 with Return	8,756	577	65.95
Household Gross Income:			
\$ 0 - \$ 3,000	2,291	204	89.14
3,001 - 5,000	6,188	567	91.60
5,001 - 7,000	15,707	1,801	114.66
7,001 - 9,000	8,519	1,106	129.80
9,001 - 11,000	4,373	412	94.28
11,001 - 14,000	3,460	258	74.57
14,001 - 18,000	2,098	111	52.76

Broome

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	4,821	\$457	\$94.79
Age:			
Under 65	2,916	159	54.45
65 and over	1,905	298	156.53
Type of Residence:			
Homeowner	2,111	266	125.79
Renter	2,710	191	70.64
Filing Category:			
IT-214 Alone	1,756	244	138.79
IT-214 with Return	3,065	213	69.58
Household Gross Income:			
\$ 0 - \$ 3,000	208	18	85.65
3,001 - 5,000	290	22	76.84
5,001 - 7,000	563	50	88.83
7,001 - 9,000	802	98	121.82
9,001 - 11,000	770	86	111.73
11,001 - 14,000	1,106	104	94.36
14,001 - 18,000	1,082	79	72.80

Cattaraugus

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,511	\$137	\$90.77
Age:			
Under 65	976	53	54.50
65 and over	535	84	156.95
Type of Residence:			
Homeowner	848	91	107.24
Renter	663	46	69.71
Filing Category:			
IT-214 Alone	531	66	124.40
IT-214 with Return	980	71	72.55
Household Gross Income:			
\$ 0 - \$ 3,000	62	7	107.91
3,001 - 5,000	88	8	92.89
5,001 - 7,000	212	20	93.34
7,001 - 9,000	281	30	105.06
9,001 - 11,000	260	25	96.74
11,001 - 14,000	322	27	84.93
14,001 - 18,000	286	20	71.61

Cayuga

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,485	\$139	\$93.48
Age:			
Under 65	922	51	55.12
65 and over	563	88	156.29
Type of Residence:			
Homeowner	773	94	121.32
Renter	712	45	63.25
Filing Category:			
IT-214 Alone	452	67	148.49
IT-214 with Return	1,033	72	69.41
Household Gross Income:			
\$ 0 - \$ 3,000	74	6	84.31
3,001 - 5,000	98	7	75.68
5,001 - 7,000	152	15	95.58
7,001 - 9,000	241	26	107.01
9,001 - 11,000	229	26	114.58
11,001 - 14,000	343	32	94.08
14,001 - 18,000	348	26	75.67

Chautauqua

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,908	\$354	\$90.52
Age:			
Under 65	2,580	144	55.74
65 and over	1,328	210	158.09
Type of Residence:			
Homeowner	1,743	212	121.48
Renter	2,165	142	65.59
Filing Category:			
IT-214 Alone	1,394	181	129.91
IT-214 with Return	2,514	173	68.67
Household Gross Income:			
\$ 0 - \$ 3,000	208	20	96.03
3,001 - 5,000	289	23	80.48
5,001 - 7,000	539	43	79.71
7,001 - 9,000	668	71	106.76
9,001 - 11,000	663	68	101.94
11,001 - 14,000	844	77	91.76
14,001 - 18,000	697	51	73.46

Chemung

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,436	\$217	\$89.27
Age:			
Under 65	1,504	82	54.31
65 and over	932	136	145.69
Type of Residence:			
Homeowner	1,124	133	118.47
Renter	1,312	84	64.26
Filing Category:			
IT-214 Alone	917	117	127.06
IT-214 with Return	1,519	101	66.46
Household Gross Income:			
\$ 0 - \$ 3,000	65	6	94.26
3,001 - 5,000	164	14	83.42
5,001 - 7,000	288	23	78.28
7,001 - 9,000	416	44	105.62
9,001 - 11,000	410	43	104.92
11,001 - 14,000	555	50	90.74
14,001 - 18,000	538	38	70.26

Chenango

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	870	\$82	\$94.01
Age:			
Under 65	522	28	54.00
65 and over	348	54	154.02
Type of Residence:			
Homeowner	592	65	109.32
Renter	278	17	61.39
Filing Category:			
IT-214 Alone	277	38	138.50
IT-214 with Return	593	43	73.22
Household Gross Income:			
\$ 0 - \$ 3,000	48	4	92.10
3,001 - 5,000	37	3	75.67
5,001 - 7,000	91	9	98.18
7,001 - 9,000	149	17	115.56
9,001 - 11,000	147	16	107.71
11,001 - 14,000	196	18	92.48
14,001 - 18,000	202	14	71.54

Clinton

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	905	\$80	\$88.24
Age:			
Under 65	619	33	53.74
65 and over	286	47	162.90
Type of Residence:			
Homeowner	409	48	116.17
Renter	496	32	65.21
Filing Category:			
IT-214 Alone	276	37	134.62
IT-214 with Return	629	43	67.89
Household Gross Income:			
\$ 0 - \$ 3,000	29	3	96.06
3,001 - 5,000	55	5	82.56
5,001 - 7,000	105	10	98.58
7,001 - 9,000	192	21	111.06
9,001 - 11,000	160	15	91.20
11,001 - 14,000	199	15	75.57
14,001 - 18,000	165	11	68.03

Columbia

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	537	\$52	\$96.63
Age:			
Under 65	342	18	53.61
65 and over	195	34	172.07
Type of Residence:			
Homeowner	239	31	129.86
Renter	298	21	69.97
Filing Category:			
IT-214 Alone	141	21	152.41
IT-214 with Return	396	30	76.77
Household Gross Income:			
\$ 0 - \$ 3,000	38	5	134.39
3,001 - 5,000	23	3	118.82
5,001 - 7,000	50	4	80.60
7,001 - 9,000	96	13	134.17
9,001 - 11,000	79	8	100.16
11,001 - 14,000	122	11	88.79
14,001 - 18,000	129	8	65.04

Cortland

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	916	\$92	\$100.08
Age:			
Under 65	543	29	53.84
65 and over	373	62	167.40
Type of Residence:			
Homeowner	440	59	135.05
Renter	476	32	67.76
Filing Category:			
IT-214 Alone	374	55	146.84
IT-214 with Return	542	37	67.82
Household Gross Income:			
\$ 0 - \$ 3,000	38	3	75.34
3,001 - 5,000	53	5	93.96
5,001 - 7,000	106	10	98.06
7,001 - 9,000	154	19	120.59
9,001 - 11,000	171	20	119.85
11,001 - 14,000	203	20	100.06
14,001 - 18,000	191	14	73.61

Delaware

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	765	\$80	\$104.54
Age:			
Under 65	376	20	52.64
65 and over	389	60	154.71
Type of Residence:			
Homeowner	508	61	120.69
Renter	257	19	72.62
Filing Category:			
IT-214 Alone	263	40	152.07
IT-214 with Return	502	40	79.64
Household Gross Income:			
\$ 0 - \$ 3,000	33	4	123.42
3,001 - 5,000	43	5	109.00
5,001 - 7,000	80	10	129.86
7,001 - 9,000	124	15	120.58
9,001 - 11,000	120	14	113.68
11,001 - 14,000	170	17	98.04
14,001 - 18,000	195	16	79.82

Dutchess

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,017	\$125	\$123.33
Age:			
Under 65	443	24	55.23
65 and over	574	101	175.89
Type of Residence:			
Homeowner	446	67	149.69
Renter	571	59	102.75
Filing Category:			
IT-214 Alone	480	78	161.85
IT-214 with Return	537	48	88.90
Household Gross Income:			
\$ 0 - \$ 3,000	34	4	115.76
3,001 - 5,000	56	5	89.83
5,001 - 7,000	135	17	127.02
7,001 - 9,000	196	33	168.77
9,001 - 11,000	163	23	144.04
11,001 - 14,000	213	25	117.04
14,001 - 18,000	220	18	81.03

Erie

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	34,557	\$3,322	\$96.13
Age:			
Under 65	23,060	1,328	57.57
65 and over	11,497	1,994	173.47
Type of Residence:			
Homeowner	10,958	1,474	134.52
Renter	23,599	1,848	78.30
Filing Category:			
IT-214 Alone	16,637	2,078	124.92
IT-214 with Return	17,920	1,244	69.40
Household Gross Income:			
\$ 0 - \$ 3,000	2,228	190	85.21
3,001 - 5,000	4,282	375	87.64
5,001 - 7,000	5,831	590	101.18
7,001 - 9,000	5,448	631	115.78
9,001 - 11,000	4,740	518	109.22
11,001 - 14,000	6,343	601	94.70
14,001 - 18,000	5,685	418	73.46

Essex

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	434	\$42	\$95.73
Age:			
Under 65	238	12	50.74
65 and over	196	29	150.35
Type of Residence:			
Homeowner	291	33	113.75
Renter	143	8	59.05
Filing Category:			
IT-214 Alone	175	24	134.43
IT-214 with Return	259	18	69.58
Household Gross Income:			
\$ 0 - \$ 3,000	12	1	92.75
3,001 - 5,000	17	2	115.58
5,001 - 7,000	40	5	129.60
7,001 - 9,000	103	11	110.00
9,001 - 11,000	71	8	109.22
11,001 - 14,000	91	7	79.14
14,001 - 18,000	100	7	69.97

Franklin

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	703	\$75	\$106.63
Age:			
Under 65	388	21	54.33
65 and over	315	54	171.05
Type of Residence:			
Homeowner	429	56	131.07
Renter	274	19	68.36
Filing Category:			
IT-214 Alone	318	47	146.22
IT-214 with Return	385	28	73.93
Household Gross Income:			
\$ 0 - \$ 3,000	34	3	98.85
3,001 - 5,000	37	3	87.02
5,001 - 7,000	119	14	114.56
7,001 - 9,000	142	20	141.76
9,001 - 11,000	105	12	112.49
11,001 - 14,000	150	15	96.66
14,001 - 18,000	116	8	71.62

Fulton

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,636	\$155	\$94.90
Age:			
Under 65	989	53	53.86
65 and over	647	102	157.63
Type of Residence:			
Homeowner	895	104	116.28
Renter	741	51	69.07
Filing Category:			
IT-214 Alone	517	77	149.18
IT-214 with Return	1,119	78	69.82
Household Gross Income:			
\$ 0 - \$ 3,000	94	9	98.15
3,001 - 5,000	91	7	81.51
5,001 - 7,000	144	14	97.34
7,001 - 9,000	285	35	124.40
9,001 - 11,000	261	29	110.41
11,001 - 14,000	389	34	88.55
14,001 - 18,000	372	26	69.56

Genesee

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	997	\$105	\$105.19
Age:			
Under 65	488	25	51.83
65 and over	509	80	156.35
Type of Residence:			
Homeowner	567	74	129.94
Renter	430	31	72.56
Filing Category:			
IT-214 Alone	395	60	151.10
IT-214 with Return	602	45	75.06
Household Gross Income:			
\$ 0 - \$ 3,000	28	3	124.53
3,001 - 5,000	32	3	104.75
5,001 - 7,000	76	8	111.44
7,001 - 9,000	150	21	141.74
9,001 - 11,000	165	21	126.93
11,001 - 14,000	262	26	97.42
14,001 - 18,000	284	22	76.89

Greene

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	568	\$59	\$104.58
Age:			
Under 65	310	16	52.48
65 and over	258	43	167.18
Type of Residence:			
Homeowner	356	45	125.56
Renter	212	15	69.35
Filing Category:			
IT-214 Alone	202	31	155.59
IT-214 with Return	366	28	76.43
Household Gross Income:			
\$ 0 - \$ 3,000	27	4	146.22
3,001 - 5,000	27	3	115.51
5,001 - 7,000	49	6	125.87
7,001 - 9,000	94	13	139.89
9,001 - 11,000	101	11	107.73
11,001 - 14,000	124	12	92.99
14,001 - 18,000	146	11	72.63

Hamilton

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	60	\$5	\$79.48
Age:			
Under 65	36	2	49.33
65 and over	24	3	124.66
Type of Residence:			
Homeowner	42	4	90.85
Renter	18	1	52.94
Filing Category:			
IT-214 Alone	15	2	133.00
IT-214 with Return	45	3	61.62
Household Gross Income:			
\$ 0 - \$ 3,000	a/	0	108.00
3,001 - 5,000	5	0	86.60
5,001 - 7,000	4	0	49.25
7,001 - 9,000	12	1	82.33
9,001 - 11,000	9	1	96.44
11,001 - 14,000	14	1	88.21
14,001 - 18,000	14	1	59.21

a/ Tax Law prohibits disclosure of information

Herkimer

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,461	\$135	\$92.72
Age:			
Under 65	889	47	53.26
65 and over	572	88	154.06
Type of Residence:			
Homeowner	841	98	116.58
Renter	620	37	60.36
Filing Category:			
IT-214 Alone	477	67	140.43
IT-214 with Return	984	68	69.59
Household Gross Income:			
\$ 0 - \$ 3,000	58	6	99.72
3,001 - 5,000	60	5	90.16
5,001 - 7,000	133	13	99.92
7,001 - 9,000	233	23	100.81
9,001 - 11,000	261	28	105.91
11,001 - 14,000	391	36	91.50
14,001 - 18,000	325	24	74.07

Jefferson

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,124	\$104	\$92.50
Age:			
Under 65	712	38	53.96
65 and over	412	66	159.11
Type of Residence:			
Homeowner	637	74	116.82
Renter	487	30	60.69
Filing Category:			
IT-214 Alone	344	47	135.36
IT-214 with Return	780	57	73.60
Household Gross Income:			
\$ 0 - \$ 3,000	48	5	101.52
3,001 - 5,000	77	8	104.49
5,001 - 7,000	116	11	92.11
7,001 - 9,000	212	24	112.13
9,001 - 11,000	194	19	99.28
11,001 - 14,000	250	22	88.46
14,001 - 18,000	227	15	67.05

Kings

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	101,895	\$12,140	\$119.13
Age:			
Under 65	64,869	3,888	59.94
65 and over	37,026	8,251	222.85
Type of Residence:			
Homeowner	1,946	306	157.47
Renter	99,949	11,833	118.39
Filing Category:			
IT-214 Alone	76,300	10,366	135.85
IT-214 with Return	25,595	1,774	69.29
Household Gross Income:			
\$ 0 - \$ 3,000	4,635	437	94.24
3,001 - 5,000	14,067	1,459	103.68
5,001 - 7,000	38,203	5,414	141.72
7,001 - 9,000	17,400	2,132	122.51
9,001 - 11,000	14,012	1,787	127.56
11,001 - 14,000	8,050	612	76.08
14,001 - 18,000	5,528	298	53.93

Lewis

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	280	\$31	\$112.36
Age:			
Under 65	111	6	51.63
65 and over	169	26	152.26
Type of Residence:			
Homeowner	234	29	122.16
Renter	46	3	62.52
Filing Category:			
IT-214 Alone	122	17	138.73
IT-214 with Return	158	15	92.00
Household Gross Income:			
\$ 0 - \$ 3,000	11	2	164.72
3,001 - 5,000	9	1	95.00
5,001 - 7,000	23	3	136.08
7,001 - 9,000	39	5	133.02
9,001 - 11,000	46	6	127.26
11,001 - 14,000	82	9	110.60
14,001 - 18,000	70	6	79.28

Livingston

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	598	\$57	\$95.00
Age:			
Under 65	328	17	53.02
65 and over	270	39	146.00
Type of Residence:			
Homeowner	348	39	112.98
Renter	250	17	69.97
Filing Category:			
IT-214 Alone	206	30	145.32
IT-214 with Return	392	27	68.55
Household Gross Income:			
\$ 0 - \$ 3,000	21	2	73.28
3,001 - 5,000	21	2	98.71
5,001 - 7,000	47	6	120.80
7,001 - 9,000	79	9	111.82
9,001 - 11,000	83	11	127.09
11,001 - 14,000	173	15	88.93
14,001 - 18,000	174	13	73.28

Madison

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	869	\$83	\$95.90
Age:			
Under 65	509	27	53.67
65 and over	360	56	155.62
Type of Residence:			
Homeowner	517	59	114.37
Renter	352	24	68.77
Filing Category:			
IT-214 Alone	276	40	143.22
IT-214 with Return	593	44	73.88
Household Gross Income:			
\$ 0 - \$ 3,000	34	3	97.23
3,001 - 5,000	44	4	96.27
5,001 - 7,000	78	8	99.10
7,001 - 9,000	117	14	123.92
9,001 - 11,000	151	16	103.73
11,001 - 14,000	207	21	99.92
14,001 - 18,000	238	17	72.36

Monroe

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	13,671	\$1,209	\$88.40
Age:			
Under 65	9,525	542	56.86
65 and over	4,146	667	160.87
Type of Residence:			
Homeowner	4,182	524	125.23
Renter	9,489	685	72.18
Filing Category:			
IT-214 Alone	5,689	653	114.86
IT-214 with Return	7,982	555	69.55
Household Gross Income:			
\$ 0 - \$ 3,000	912	75	82.33
3,001 - 5,000	1,228	95	77.19
5,001 - 7,000	2,354	195	82.74
7,001 - 9,000	2,023	206	101.92
9,001 - 11,000	1,774	193	108.87
11,001 - 14,000	2,536	242	95.23
14,001 - 18,000	2,844	203	71.41

Montgomery

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,560	\$161	\$103.12
Age:			
Under 65	903	50	55.15
65 and over	657	111	169.05
Type of Residence:			
Homeowner	781	105	134.64
Renter	779	56	71.52
Filing Category:			
IT-214 Alone	519	81	155.56
IT-214 with Return	1,041	80	76.98
Household Gross Income:			
\$ 0 - \$ 3,000	94	10	108.60
3,001 - 5,000	82	8	96.28
5,001 - 7,000	175	20	116.61
7,001 - 9,000	244	32	129.78
9,001 - 11,000	265	29	109.96
11,001 - 14,000	361	35	97.47
14,001 - 18,000	339	26	77.77

Nassau

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,933	\$484	\$123.07
Age:			
Under 65	1,943	107	55.16
65 and over	1,990	377	189.37
Type of Residence:			
Homeowner	1,489	249	166.96
Renter	2,444	235	96.33
Filing Category:			
IT-214 Alone	1,643	302	183.93
IT-214 with Return	2,290	182	79.40
Household Gross Income:			
\$ 0 - \$ 3,000	175	30	173.36
3,001 - 5,000	248	32	128.27
5,001 - 7,000	536	76	141.63
7,001 - 9,000	631	99	156.98
9,001 - 11,000	617	82	132.87
11,001 - 14,000	810	92	113.05
14,001 - 18,000	916	73	80.09

**New York
(Manhattan)**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	38,265	\$4,479	\$117.04
Age:			
Under 65	22,458	1,326	59.02
65 and over	15,807	3,153	199.49
Type of Residence:			
Homeowner	416	44	106.57
Renter	37,849	4,435	117.16
Filing Category:			
IT-214 Alone	29,653	3,844	129.63
IT-214 with Return	8,612	635	73.72
Household Gross Income:			
\$ 0 - \$ 3,000	2,022	215	106.43
3,001 - 5,000	4,685	514	109.74
5,001 - 7,000	13,623	1,785	131.03
7,001 - 9,000	9,097	1,217	133.77
9,001 - 11,000	4,002	414	103.33
11,001 - 14,000	3,004	237	78.74
14,001 - 18,000	1,832	97	53.15

Niagara

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	6,234	\$584	\$93.67
Age:			
Under 65	3,975	220	55.43
65 and over	2,259	364	160.98
Type of Residence:			
Homeowner	2,495	317	127.11
Renter	3,739	267	71.37
Filing Category:			
IT-214 Alone	2,377	323	135.76
IT-214 with Return	3,857	261	67.74
Household Gross Income:			
\$ 0 - \$ 3,000	289	25	85.35
3,001 - 5,000	515	42	82.15
5,001 - 7,000	819	76	93.34
7,001 - 9,000	1,025	119	115.86
9,001 - 11,000	938	100	106.82
11,001 - 14,000	1,366	127	93.00
14,001 - 18,000	1,282	95	73.75

Oneida

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	5,646	\$510	\$90.24
Age:			
Under 65	3,653	199	54.49
65 and over	1,993	310	155.77
Type of Residence:			
Homeowner	2,311	290	125.54
Renter	3,335	219	65.78
Filing Category:			
IT-214 Alone	1,998	258	129.06
IT-214 with Return	3,648	252	68.98
Household Gross Income:			
\$ 0 - \$ 3,000	242	21	88.33
3,001 - 5,000	395	32	80.54
5,001 - 7,000	787	68	85.92
7,001 - 9,000	929	101	108.64
9,001 - 11,000	875	93	106.60
11,001 - 14,000	1,252	114	90.76
14,001 - 18,000	1,166	81	69.34

Onondaga

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	7,379	\$725	\$98.24
Age:			
Under 65	4,288	229	53.36
65 and over	3,091	496	160.49
Type of Residence:			
Homeowner	3,763	480	127.48
Renter	3,616	245	67.81
Filing Category:			
IT-214 Alone	2,511	373	148.53
IT-214 with Return	4,868	352	72.29
Household Gross Income:			
\$ 0 - \$ 3,000	263	24	93.10
3,001 - 5,000	351	30	84.86
5,001 - 7,000	719	74	102.30
7,001 - 9,000	987	120	122.06
9,001 - 11,000	1,163	139	119.15
11,001 - 14,000	1,750	178	101.75
14,001 - 18,000	2,146	160	74.54

Ontario

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	947	\$90	\$94.81
Age:			
Under 65	537	28	51.35
65 and over	410	62	151.73
Type of Residence:			
Homeowner	541	61	112.69
Renter	406	29	70.99
Filing Category:			
IT-214 Alone	282	41	144.31
IT-214 with Return	665	49	73.82
Household Gross Income:			
\$ 0 - \$ 3,000	26	2	93.26
3,001 - 5,000	35	3	97.91
5,001 - 7,000	89	10	112.33
7,001 - 9,000	124	16	129.04
9,001 - 11,000	146	16	111.36
11,001 - 14,000	238	22	93.55
14,001 - 18,000	289	19	67.16

Orange

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,687	\$279	\$103.94
Age:			
Under 65	1,600	90	56.26
65 and over	1,087	189	174.12
Type of Residence:			
Homeowner	1,042	154	147.35
Renter	1,645	126	76.44
Filing Category:			
IT-214 Alone	925	150	162.19
IT-214 with Return	1,762	129	73.36
Household Gross Income:			
\$ 0 - \$ 3,000	110	12	108.46
3,001 - 5,000	129	12	92.55
5,001 - 7,000	294	33	112.19
7,001 - 9,000	547	63	115.04
9,001 - 11,000	550	61	110.14
11,001 - 14,000	561	60	107.19
14,001 - 18,000	496	39	78.22

Orleans

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	723	\$76	\$104.82
Age:			
Under 65	391	21	53.14
65 and over	332	55	165.68
Type of Residence:			
Homeowner	401	51	126.69
Renter	322	25	77.58
Filing Category:			
IT-214 Alone	300	46	153.52
IT-214 with Return	423	30	70.28
Household Gross Income:			
\$ 0 - \$ 3,000	20	3	125.80
3,001 - 5,000	35	3	76.11
5,001 - 7,000	72	8	107.31
7,001 - 9,000	104	15	142.26
9,001 - 11,000	124	16	131.23
11,001 - 14,000	190	18	96.86
14,001 - 18,000	178	13	75.30

Oswego

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,508	\$136	\$89.91
Age:			
Under 65	983	53	54.41
65 and over	525	82	156.38
Type of Residence:			
Homeowner	775	90	116.39
Renter	733	45	61.91
Filing Category:			
IT-214 Alone	494	68	137.04
IT-214 with Return	1,014	68	66.94
Household Gross Income:			
\$ 0 - \$ 3,000	88	9	107.38
3,001 - 5,000	90	8	89.74
5,001 - 7,000	184	17	91.09
7,001 - 9,000	251	27	108.04
9,001 - 11,000	262	26	99.95
11,001 - 14,000	347	29	84.45
14,001 - 18,000	286	19	65.32

Otsego

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,026	\$100	\$97.39
Age:			
Under 65	593	32	53.55
65 and over	433	68	157.44
Type of Residence:			
Homeowner	667	75	111.95
Renter	359	25	70.35
Filing Category:			
IT-214 Alone	309	46	147.30
IT-214 with Return	717	54	75.89
Household Gross Income:			
\$ 0 - \$ 3,000	56	7	116.21
3,001 - 5,000	47	4	86.89
5,001 - 7,000	116	13	112.35
7,001 - 9,000	159	20	125.32
9,001 - 11,000	166	16	99.22
11,001 - 14,000	251	23	93.59
14,001 - 18,000	231	16	71.04

Putnam

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	109	\$15	\$137.96
Age:			
Under 65	36	2	53.50
65 and over	73	13	179.60
Type of Residence:			
Homeowner	61	10	167.83
Renter	48	5	99.97
Filing Category:			
IT-214 Alone	58	10	176.98
IT-214 with Return	51	5	93.56
Household Gross Income:			
\$ 0 - \$ 3,000	4	1	126.25
3,001 - 5,000	5	1	117.40
5,001 - 7,000	13	2	162.00
7,001 - 9,000	20	3	154.35
9,001 - 11,000	19	3	164.63
11,001 - 14,000	24	4	147.25
14,001 - 18,000	24	2	87.00

Queens

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	42,013	\$5,023	\$119.55
Age:			
Under 65	25,624	1,500	58.55
65 and over	16,389	3,523	214.93
Type of Residence:			
Homeowner	2,209	320	144.89
Renter	39,804	4,703	118.15
Filing Category:			
IT-214 Alone	27,248	3,974	145.85
IT-214 with Return	14,765	1,049	71.03
Household Gross Income:			
\$ 0 - \$ 3,000	1,592	184	115.77
3,001 - 5,000	4,669	581	124.53
5,001 - 7,000	14,232	1,997	140.34
7,001 - 9,000	7,854	1,041	132.52
9,001 - 11,000	5,686	665	117.03
11,001 - 14,000	4,556	365	80.01
14,001 - 18,000	3,424	189	55.18

Rensselaer

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,041	\$186	\$91.15
Age:			
Under 65	1,353	73	54.08
65 and over	688	113	164.05
Type of Residence:			
Homeowner	830	109	131.80
Renter	1,211	77	63.28
Filing Category:			
IT-214 Alone	471	72	153.71
IT-214 with Return	1,570	114	72.38
Household Gross Income:			
\$ 0 - \$ 3,000	103	11	109.12
3,001 - 5,000	155	12	77.96
5,001 - 7,000	228	23	101.35
7,001 - 9,000	269	30	109.85
9,001 - 11,000	313	33	106.21
11,001 - 14,000	458	41	88.96
14,001 - 18,000	515	36	70.03

Richmond

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,291	\$370	\$112.53
Age:			
Under 65	2,106	125	59.55
65 and over	1,185	245	206.69
Type of Residence:			
Homeowner	231	32	138.21
Renter	3,060	338	110.59
Filing Category:			
IT-214 Alone	2,433	309	127.17
IT-214 with Return	858	61	71.01
Household Gross Income:			
\$ 0 - \$ 3,000	147	14	97.80
3,001 - 5,000	338	30	89.82
5,001 - 7,000	1,093	126	115.30
7,001 - 9,000	787	108	137.03
9,001 - 11,000	417	49	117.88
11,001 - 14,000	296	29	96.94
14,001 - 18,000	213	14	65.17

Rockland

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,088	\$94	\$86.41
Age:			
Under 65	841	46	55.07
65 and over	247	48	193.13
Type of Residence:			
Homeowner	156	22	141.71
Renter	932	72	77.15
Filing Category:			
IT-214 Alone	245	39	159.84
IT-214 with Return	843	55	65.07
Household Gross Income:			
\$ 0 - \$ 3,000	54	5	91.11
3,001 - 5,000	83	9	107.34
5,001 - 7,000	199	19	95.73
7,001 - 9,000	189	17	90.27
9,001 - 11,000	167	17	104.57
11,001 - 14,000	194	15	78.68
14,001 - 18,000	202	11	56.16

St. Lawrence

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,256	\$103	\$81.96
Age:			
Under 65	922	51	55.19
65 and over	334	52	155.85
Type of Residence:			
Homeowner	618	59	96.24
Renter	638	43	68.13
Filing Category:			
IT-214 Alone	443	47	105.59
IT-214 with Return	813	56	69.08
Household Gross Income:			
\$ 0 - \$ 3,000	74	7	88.93
3,001 - 5,000	111	9	78.98
5,001 - 7,000	208	19	89.95
7,001 - 9,000	215	20	95.15
9,001 - 11,000	202	17	84.75
11,001 - 14,000	253	19	75.82
14,001 - 18,000	193	12	62.83

Saratoga

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,422	\$125	\$88.18
Age:			
Under 65	932	51	54.22
65 and over	490	75	152.76
Type of Residence:			
Homeowner	615	74	120.01
Renter	807	52	63.92
Filing Category:			
IT-214 Alone	338	52	153.68
IT-214 with Return	1,084	73	67.76
Household Gross Income:			
\$ 0 - \$ 3,000	67	6	92.88
3,001 - 5,000	79	6	80.46
5,001 - 7,000	166	16	97.25
7,001 - 9,000	213	22	101.50
9,001 - 11,000	233	24	100.94
11,001 - 14,000	331	29	86.55
14,001 - 18,000	333	23	68.70

Schenectady

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,562	\$266	\$103.97
Age:			
Under 65	1,370	74	54.01
65 and over	1,192	192	161.39
Type of Residence:			
Homeowner	1,276	174	136.02
Renter	1,286	93	72.17
Filing Category:			
IT-214 Alone	907	143	157.35
IT-214 with Return	1,655	124	74.72
Household Gross Income:			
\$ 0 - \$ 3,000	98	9	94.73
3,001 - 5,000	142	12	87.40
5,001 - 7,000	241	25	104.80
7,001 - 9,000	339	43	127.94
9,001 - 11,000	394	49	125.58
11,001 - 14,000	652	72	110.60
14,001 - 18,000	696	54	78.23

Schoharie

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	438	\$48	\$110.21
Age:			
Under 65	230	12	53.98
65 and over	208	36	172.38
Type of Residence:			
Homeowner	259	33	126.79
Renter	179	15	86.20
Filing Category:			
IT-214 Alone	164	26	156.87
IT-214 with Return	274	23	82.27
Household Gross Income:			
\$ 0 - \$ 3,000	18	2	122.00
3,001 - 5,000	35	4	123.20
5,001 - 7,000	51	7	134.31
7,001 - 9,000	67	9	134.74
9,001 - 11,000	59	7	120.84
11,001 - 14,000	111	11	101.68
14,001 - 18,000	97	7	76.98

Schuyler

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	280	\$29	\$101.90
Age:			
Under 65	142	8	53.07
65 and over	138	21	152.14
Type of Residence:			
Homeowner	187	23	121.31
Renter	93	6	62.87
Filing Category:			
IT-214 Alone	103	14	139.07
IT-214 with Return	177	14	80.26
Household Gross Income:			
\$ 0 - \$ 3,000	12	1	116.66
3,001 - 5,000	12	2	128.83
5,001 - 7,000	23	2	88.69
7,001 - 9,000	37	5	123.54
9,001 - 11,000	35	4	125.14
11,001 - 14,000	85	9	103.22
14,001 - 18,000	76	6	76.57

Seneca

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	466	\$44	\$95.42
Age:			
Under 65	267	14	53.56
65 and over	199	30	151.59
Type of Residence:			
Homeowner	272	32	116.86
Renter	194	13	65.36
Filing Category:			
IT-214 Alone	121	19	153.61
IT-214 with Return	345	26	75.02
Household Gross Income:			
\$ 0 - \$ 3,000	28	3	103.42
3,001 - 5,000	15	2	120.80
5,001 - 7,000	43	4	97.16
7,001 - 9,000	54	7	120.66
9,001 - 11,000	78	9	115.15
11,001 - 14,000	127	12	91.51
14,001 - 18,000	121	8	69.90

Steuben

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,708	\$143	\$83.60
Age:			
Under 65	1,123	61	53.97
65 and over	585	82	140.48
Type of Residence:			
Homeowner	912	93	101.65
Renter	796	50	62.91
Filing Category:			
IT-214 Alone	482	59	122.17
IT-214 with Return	1,226	84	68.43
Household Gross Income:			
\$ 0 - \$ 3,000	85	7	87.64
3,001 - 5,000	91	7	73.64
5,001 - 7,000	199	17	84.26
7,001 - 9,000	296	27	91.68
9,001 - 11,000	271	26	94.74
11,001 - 14,000	396	34	85.54
14,001 - 18,000	370	25	68.05

Suffolk

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	5,381	\$720	\$133.76
Age:			
Under 65	1,967	105	53.62
65 and over	3,414	614	179.93
Type of Residence:			
Homeowner	3,073	489	159.08
Renter	2,308	231	100.03
Filing Category:			
IT-214 Alone	2,753	487	176.74
IT-214 with Return	2,628	233	88.73
Household Gross Income:			
\$ 0 - \$ 3,000	150	22	149.96
3,001 - 5,000	164	20	119.23
5,001 - 7,000	462	70	150.60
7,001 - 9,000	936	173	184.73
9,001 - 11,000	919	148	160.93
11,001 - 14,000	1,306	163	125.07
14,001 - 18,000	1,444	124	85.86

Sullivan

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,558	\$138	\$88.51
Age:			
Under 65	1,096	60	54.47
65 and over	462	78	169.25
Type of Residence:			
Homeowner	552	71	128.35
Renter	1,006	67	66.65
Filing Category:			
IT-214 Alone	335	53	157.51
IT-214 with Return	1,223	85	69.61
Household Gross Income:			
\$ 0 - \$ 3,000	67	6	96.97
3,001 - 5,000	98	9	90.07
5,001 - 7,000	184	18	95.77
7,001 - 9,000	253	27	105.33
9,001 - 11,000	276	26	95.90
11,001 - 14,000	358	31	87.91
14,001 - 18,000	322	20	63.23

Tioga

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	578	\$53	\$91.65
Age:			
Under 65	357	19	53.32
65 and over	221	34	153.58
Type of Residence:			
Homeowner	350	39	111.97
Renter	228	14	60.47
Filing Category:			
IT-214 Alone	173	23	131.83
IT-214 with Return	405	30	74.49
Household Gross Income:			
\$ 0 - \$ 3,000	30	3	114.50
3,001 - 5,000	35	3	98.94
5,001 - 7,000	54	5	99.33
7,001 - 9,000	80	8	105.03
9,001 - 11,000	90	9	99.75
11,001 - 14,000	138	13	92.07
14,001 - 18,000	151	11	70.37

Tompkins

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	646	\$51	\$79.00
Age:			
Under 65	472	25	52.73
65 and over	174	26	150.26
Type of Residence:			
Homeowner	303	30	99.53
Renter	343	21	60.87
Filing Category:			
IT-214 Alone	137	19	139.26
IT-214 with Return	509	32	62.78
Household Gross Income:			
\$ 0 - \$ 3,000	39	3	78.35
3,001 - 5,000	38	3	71.02
5,001 - 7,000	61	5	84.13
7,001 - 9,000	90	10	108.86
9,001 - 11,000	91	9	96.71
11,001 - 14,000	163	12	75.02
14,001 - 18,000	164	9	56.82

Ulster

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,840	\$179	\$97.13
Age:			
Under 65	1,115	60	53.98
65 and over	725	119	163.51
Type of Residence:			
Homeowner	893	113	125.99
Renter	947	66	69.92
Filing Category:			
IT-214 Alone	512	79	155.01
IT-214 with Return	1,328	99	74.82
Household Gross Income:			
\$ 0 - \$ 3,000	88	9	103.23
3,001 - 5,000	111	10	89.61
5,001 - 7,000	173	18	105.48
7,001 - 9,000	258	32	125.32
9,001 - 11,000	291	32	109.17
11,001 - 14,000	426	42	97.52
14,001 - 18,000	493	36	72.62

Warren

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	757	\$70	\$92.39
Age:			
Under 65	464	25	53.29
65 and over	293	45	154.32
Type of Residence:			
Homeowner	353	40	114.18
Renter	404	30	73.35
Filing Category:			
IT-214 Alone	246	35	143.35
IT-214 with Return	511	35	67.86
Household Gross Income:			
\$ 0 - \$ 3,000	32	3	80.87
3,001 - 5,000	36	3	88.80
5,001 - 7,000	87	8	96.95
7,001 - 9,000	151	19	122.76
9,001 - 11,000	111	11	97.89
11,001 - 14,000	155	14	89.30
14,001 - 18,000	185	12	67.43

Washington

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	750	\$74	\$99.09
Age:			
Under 65	429	23	53.87
65 and over	321	51	159.53
Type of Residence:			
Homeowner	459	55	120.05
Renter	291	19	66.04
Filing Category:			
IT-214 Alone	246	37	150.10
IT-214 with Return	504	37	74.19
Household Gross Income:			
\$ 0 - \$ 3,000	24	2	85.45
3,001 - 5,000	38	4	99.39
5,001 - 7,000	65	7	107.41
7,001 - 9,000	119	15	125.19
9,001 - 11,000	126	14	109.19
11,001 - 14,000	190	20	102.71
14,001 - 18,000	188	13	70.95

Wayne

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,045	\$110	\$105.22
Age:			
Under 65	535	28	53.15
65 and over	510	82	159.86
Type of Residence:			
Homeowner	632	79	124.66
Renter	413	31	75.48
Filing Category:			
IT-214 Alone	424	62	147.28
IT-214 with Return	621	48	76.51
Household Gross Income:			
\$ 0 - \$ 3,000	36	4	103.19
3,001 - 5,000	36	4	100.47
5,001 - 7,000	92	9	103.20
7,001 - 9,000	166	22	131.90
9,001 - 11,000	167	22	131.01
11,001 - 14,000	249	26	104.32
14,001 - 18,000	299	23	78.20

Westchester

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,971	\$332	\$111.85
Age:			
Under 65	1,631	90	55.31
65 and over	1,340	242	180.68
Type of Residence:			
Homeowner	475	73	153.45
Renter	2,496	259	103.94
Filing Category:			
IT-214 Alone	1,331	207	155.33
IT-214 with Return	1,640	126	76.57
Household Gross Income:			
\$ 0 - \$ 3,000	144	17	120.03
3,001 - 5,000	232	27	117.82
5,001 - 7,000	509	66	130.24
7,001 - 9,000	585	83	141.31
9,001 - 11,000	463	55	119.57
11,001 - 14,000	524	50	95.12
14,001 - 18,000	514	34	65.24

Wyoming

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	600	\$58	\$97.07
Age:			
Under 65	338	18	52.99
65 and over	262	40	153.92
Type of Residence:			
Homeowner	374	43	115.39
Renter	226	15	66.73
Filing Category:			
IT-214 Alone	200	28	139.72
IT-214 with Return	400	30	75.74
Household Gross Income:			
\$ 0 - \$ 3,000	17	2	119.94
3,001 - 5,000	20	2	79.90
5,001 - 7,000	51	5	105.45
7,001 - 9,000	89	10	106.82
9,001 - 11,000	128	15	113.55
11,001 - 14,000	142	14	97.86
14,001 - 18,000	153	11	73.76

Yates

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	343	\$31	\$91.63
Age:			
Under 65	190	10	52.54
65 and over	153	21	140.17
Type of Residence:			
Homeowner	240	25	105.38
Renter	103	6	59.59
Filing Category:			
IT-214 Alone	95	13	132.81
IT-214 with Return	248	19	75.86
Household Gross Income:			
\$ 0 - \$ 3,000	28	2	81.71
3,001 - 5,000	15	1	99.80
5,001 - 7,000	26	3	106.38
7,001 - 9,000	42	5	116.16
9,001 - 11,000	55	5	99.29
11,001 - 14,000	83	8	93.09
14,001 - 18,000	94	7	72.45

Unclassified

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,579	\$217	\$137.16
Age:			
Under 65	683	41	60.42
65 and over	896	175	195.65
Type of Residence:			
Homeowner	499	79	158.20
Renter	1,080	138	127.43
Filing Category:			
IT-214 Alone	1,432	207	144.82
IT-214 with Return	147	9	62.52
Household Gross Income:			
\$ 0 - \$ 3,000	99	11	108.26
3,001 - 5,000	187	24	128.52
5,001 - 7,000	380	58	153.21
7,001 - 9,000	279	45	161.47
9,001 - 11,000	237	35	148.92
11,001 - 14,000	232	29	125.12
14,001 - 18,000	165	14	86.21

Appendix C: Claim for Real Property Tax Credit for Homeowners and Renters

Claim for Real Property Tax Credit for Homeowners and Renters



IT-214



Form with fields for name, address, social security numbers, and residence details. Includes a vertical label 'Attach label, or print or type'.

- 1 Were you a New York State resident for all of 1998?
2 Did you occupy the same residence for at least six months during 1998?
3 If you owned real property, was the current market value of your real property more than \$85,000?
4 Can you be claimed as a dependent on another taxpayer's 1998 federal return?
5 Did you live in a nursing home, public housing or other residence completely exempted from real property taxes in 1998?
6 Including yourself, how many members of your household are filing Form IT-214?
7 Were any of the household members included on line 6 (or your spouse, if this is a joint claim) 65 or older on December 31, 1998?
8 Did you own or pay rent for your residence during 1998?

If you checked a shaded box on line 1, 2, 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 1998?
6 Including yourself, how many members of your household are filing Form IT-214?
7 Were any of the household members included on line 6 (or your spouse, if this is a joint claim) 65 or older on December 31, 1998?
8 Did you own or pay rent for your residence during 1998?

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. If "0" or less, leave lines 12 and 13 blank)
12 Enter from the table below the rate that applies to your household gross income.

Be sure to sign and date this form.

Table with 4 columns: If the amount on line 11 is, Your rate is, If the amount on line 11 is, Your rate is.

- 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. (If more than one member of your household is filing Form IT-214, see instructions.)

- Transfer the amount on line 17 of this form to Form IT-200, line 36, or to Form IT-201, line 59. 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.
For direct deposit information, see lines 35a through 35c on the back.

Signature section with fields for Preparer's signature, Date, Mark "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 1998.

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 1998.

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 1998 22 , .

23 If line 22 includes charges for: **Enter:**
 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

23 , .

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 1998. (Attach additional sheets if necessary.) Enter the total number of household members in the boxes ... 26

Your name	Social security number	Year of birth
	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Spouse's name (if married)	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Household member's name	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Household member's name	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Household member's name	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>

Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and the above household members received during 1998.

27 Federal adjusted gross income (from Form 1040A, line 18, Form 1040EZ, line 4, or Form 1040, line 33) 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 ●