



October 2013

Real Property Circuit Breaker Tax Credit

2011 Credit Use by County

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Introduction

This statistical report provides information on households receiving real property circuit breaker tax 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, and 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.

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 2011 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 who received cash payments for the credit because they had no New York State personal income tax liability and they were not required to file a tax return. Appendix A contains a copy of the 2011 form used to claim the credit, the *Form IT-214 Claim for Real Property Tax Credit for Homeowners and Renters*.

Summary Statistics

In 2011, 227,268 households claimed the credit. The total amount of credits claimed was \$23.1 million, with an average credit of \$101.62. Table 1 provides a statistical overview of the 2011 real property circuit breaker tax credit.

Table 1: State Summary - 2011

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	227,268	\$23,094	\$101.62
Age:			
Under 65	156,677	8,687	55.45
65 and over	70,591	14,407	204.09
Type of Residence:			
Homeowner	14,483	1,312	90.58
Renter	212,785	21,782	102.37
Filing Category:			
IT-214 Alone	43,897	7,398	168.53
IT-214 with Return	183,371	15,696	85.60
Household Gross Income:			
\$0 - \$3,000	19,785	1,830	92.50
3,001 - 5,000	20,980	2,697	128.55
5,001 - 7,000	28,545	3,699	129.59
7,001 - 9,000	36,487	4,068	111.48
9,001 - 11,000	53,020	6,314	119.09
11,001 - 14,000	38,135	2,947	77.29
14,001 - 18,000	30,316	1,539	50.77

Major statistical highlights include:

- 69 percent of credit claimants were under age 65. However, these claimants received only 38 percent of the total credit amount. The maximum credit amount for claimants under age 65 is \$75, while claimants age 65 and over may qualify for credits up to \$375.
- Renters claimed 94 percent of the number of credits allowed. They received 94 percent of the total credit amount, with an average credit of \$102.37.
- Homeowners received an average credit of \$90.58, almost \$12 less than renters.
- In 2011, the number of households claiming the credit increased by 17,577 or 8.4 percent compared to 2010. Total credits allowed increased by \$2.9 million in 2011. The average credit claimed increased by 5.5 percent to \$101.62.

- Of all 2011 claims, 19.3 percent were filed without a New York State income tax return. Since these claimants had no State income tax liability or prior payments, they were not required to file a tax return. However, because these claimants met residency requirements, had household gross income of \$18,000 or less, owned real property with a total market value of \$85,000 or less or met monthly rent limitations, they were still entitled to claim a credit for part of their real property taxes or qualifying rent paid during 2011.

Table 2 displays a summary of credits received by residents of each county in New York for 2010 and 2011. Year over year, the number of credit claims increased in twenty five counties.

Table 2: Real Property Circuit Breaker Tax Credit Use by County — 2010-2011

County	2010			2011		
	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Albany	1,531	\$90	\$58.57	1,438	\$87	\$60.58
Allegany	577	37	64.71	594	38	64.39
Bronx	26,821	2,854	106.39	32,184	3,602	111.92
Broome	2,534	170	67.03	2,392	158	65.97
Cattaraugus	968	58	60.10	912	54	59.43
Cayuga	876	53	60.62	829	50	60.65
Chautauqua	2,300	149	64.71	2,144	140	65.15
Chemung	1,217	75	61.96	1,086	68	62.28
Chenango	519	33	63.53	451	27	60.17
Clinton	568	34	59.80	568	33	58.30
Columbia	153	11	71.02	180	11	62.68
Cortland	474	35	74.83	423	30	71.69
Delaware	330	22	66.83	319	22	67.41
Dutchess	710	46	65.33	703	47	66.42
Erie	14,252	1,041	73.02	13,117	958	73.04
Essex	303	18	59.63	247	15	61.09
Franklin	507	33	64.19	453	29	63.65
Fulton	953	61	64.29	898	60	66.69
Genesee	403	25	61.79	348	21	61.61
Greene	217	13	61.38	217	14	62.41
Hamilton	28	2	59.39	32	2	74.81
Herkimer	731	48	65.12	646	42	65.28
Jefferson	524	30	56.87	558	32	57.47

Table 2: Real Property Circuit Breaker Tax Credit Use by County — 2010-2011

County	2010			2011		
	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Kings	45,665	5,223	114.37	52,942	6,443	121.69
Lewis	111	7	63.05	116	7	59.69
Livingston	338	21	62.87	358	23	63.96
Madison	414	25	60.49	428	25	59.03
Monroe	9,757	756	77.50	9,114	707	77.54
Montgomery	846	64	75.14	812	61	74.75
Nassau	4,532	331	73.05	5,374	380	70.64
New York	20,981	2,776	132.33	22,908	3,175	138.59
Niagara	3,249	213	65.57	3,056	201	65.89
Oneida	3,370	235	69.71	3,294	233	70.75
Onondaga	3,252	220	67.72	3,172	213	67.25
Ontario	720	42	58.53	616	37	60.00
Orange	1,934	119	61.63	2,124	130	61.16
Orleans	426	31	72.04	370	28	75.32
Oswego	920	56	60.72	919	58	63.33
Otsego	428	29	68.02	386	25	65.36
Putnam	100	8	77.69	104	8	75.82
Queens	35,006	3,682	105.18	39,673	4,321	108.92
Rensselaer	658	41	62.98	677	42	62.27
Richmond	2,254	228	100.97	2,388	254	106.56
Rockland	1,303	101	77.63	1,388	104	75.06
St. Lawrence	980	59	60.21	976	60	61.44
Saratoga	718	43	59.49	720	41	57.61
Schenectady	961	62	64.88	1,003	65	64.73
Schoharie	193	13	67.74	183	13	68.44
Schuyler	168	9	56.43	174	10	58.16
Seneca	391	25	64.28	379	24	62.96
Steuben	1,080	67	62.44	1,032	64	62.02
Suffolk	3,931	256	65.02	4,456	284	63.81
Sullivan	480	32	65.86	427	29	67.83
Tioga	387	23	60.08	368	24	63.88
Tompkins	656	38	58.40	637	37	58.63
Ulster	887	54	60.85	893	54	60.27
Warren	305	18	58.64	322	19	57.98
Washington	231	15	64.08	249	15	60.23
Wayne	735	52	71.18	694	51	73.83
Westchester	3,322	254	76.52	3,371	260	77.20
Wyoming	326	23	70.30	288	20	70.71
Yates	177	11	61.37	137	8	60.87
Unclassified *	3	0	96.00	1	0	165.00
Grand Total	209,691	\$20,201	\$96.34	227,268	\$23,094	\$101.62

*Returns that could not be classified by county

Table 3 summarizes real property circuit breaker tax credit (RPCBTC) use from 1986 through 2011. The current RPCBTC income and residence eligibility criteria have existed since 1985. Some observations derived from examining the program during the last twenty-six years include:

- The number of real property tax credit claims declined more than 267,000 or 54 percent from 1986 to 2011. For most of this period, about two-thirds of the credit claims were by persons under age 65.
- Total real property tax credits claimed decreased \$20.8 million or 47 percent during the twenty-six year period from 1986 to 2011. The decrease in the value of credits was less than the decline in the total number of claims, leading to an increase in average credit claims from \$89 to \$101, during that time.
- The average credit claimed in 2011 by individuals under 65 years old remained the same as that from the previous year.
- The average credit claimed by individuals age 65 and over increased steadily between 1986 and 2005, growing 33.8 percent over this period. However, the average credit decreased significantly in 2006, falling by 4 percent from \$202 to \$194. The average credit then increased slightly in 2007 and 2008, decreased 1.5 percent in 2009, and increased 2.6 percent in 2010 and 2.5 percent in 2011.

Table 3: Real Property Circuit Breaker Tax Credit – 1986-2011

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
2011	227,268	156,677	70,591	\$23,094	\$8,687	\$14,407	\$101	\$55	\$204
2010	209,691	149,662	60,029	20,201	8,282	11,919	96	55	199
2009	233,226	154,898	78,328	23,860	8,646	15,214	102	56	194
2008	249,534	170,115	79,419	25,506	9,830	15,677	102	58	197
2007	290,139	188,993	101,146	31,034	11,208	19,826	107	59	196
2006	260,410	187,745	72,665	26,824	12,734	14,090	103	68	194
2005	278,988	182,497	96,491	29,628	10,143	19,485	106	56	202
2004	285,204	190,519	94,685	29,869	10,583	19,286	105	56	204
2003	302,950	198,250	104,700	32,610	11,119	21,491	108	56	205
2002	285,417	181,397	104,020	31,162	10,196	20,965	109	56	202
2001	282,335	178,102	104,233	30,949	10,050	20,899	110	56	200
2000	298,736	191,016	107,720	32,136	10,796	21,340	108	57	198
1999	313,398	202,243	111,155	33,371	11,796	21,575	106	58	194
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

Albany**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,438	\$87	\$60.58
Age:			
Under 65	1,368	75	54.78
65 and over	70	12	173.93
Type of Residence:			
Homeowner	116	10	83.73
Renter	1,322	77	58.55
Filing Category:			
IT-214 Alone	34	5	157.91
IT-214 with Return	1,404	82	58.23
Household Gross Income:			
\$0 - \$3,000	185	14	73.45
3,001 - 5,000	171	12	69.16
5,001 - 7,000	154	11	74.19
7,001 - 9,000	203	12	60.96
9,001 - 11,000	222	13	60.29
11,001 - 14,000	273	15	55.10
14,001 - 18,000	230	9	41.20

Totals do not reflect the rounding of individual numbers.

Allegany**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	594	\$38	\$64.39
Age:			
Under 65	523	28	53.32
65 and over	71	10	145.93
Type of Residence:			
Homeowner	279	20	72.03
Renter	315	18	57.63
Filing Category:			
IT-214 Alone	40	5	126.08
IT-214 with Return	554	33	59.94
Household Gross Income:			
\$0 - \$3,000	55	4	81.65
3,001 - 5,000	41	3	84.17
5,001 - 7,000	57	3	60.40
7,001 - 9,000	72	4	60.96
9,001 - 11,000	103	8	74.66
11,001 - 14,000	126	8	62.03
14,001 - 18,000	140	7	49.78

Totals do not reflect the rounding of individual numbers.

Bronx**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	32,184	\$3,602	\$111.92
Age:			
Under 65	20,391	1,148	56.32
65 and over	11,793	2,454	208.06
Type of Residence:			
Homeowner	187	23	121.25
Renter	31,997	3,579	111.86
Filing Category:			
IT-214 Alone	8,195	1,364	166.48
IT-214 with Return	23,989	2,238	93.28
Household Gross Income:			
\$0 - \$3,000	2,766	293	105.88
3,001 - 5,000	2,542	318	124.99
5,001 - 7,000	4,728	731	154.58
7,001 - 9,000	6,547	797	121.66
9,001 - 11,000	8,281	970	117.15
11,001 - 14,000	4,194	326	77.69
14,001 - 18,000	3,126	168	53.75

Totals do not reflect the rounding of individual numbers.

Broome**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,392	\$158	\$65.97
Age:			
Under 65	2,119	116	54.73
65 and over	273	42	153.18
Type of Residence:			
Homeowner	528	41	76.80
Renter	1,864	117	62.90
Filing Category:			
IT-214 Alone	150	18	121.45
IT-214 with Return	2,242	140	62.26
Household Gross Income:			
\$0 - \$3,000	274	20	72.58
3,001 - 5,000	207	15	74.47
5,001 - 7,000	237	16	68.98
7,001 - 9,000	305	21	69.76
9,001 - 11,000	395	29	73.58
11,001 - 14,000	511	33	63.92
14,001 - 18,000	463	23	49.97

Totals do not reflect the rounding of individual numbers.

Cattaraugus

Real Property Circuit Breaker Tax Credit Use - 2011					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			912	\$54	\$59.43
Age:					
Under 65			833	43	51.93
65 and over			79	11	138.51
Type of Residence:					
Homeowner			282	19	66.31
Renter			630	36	56.35
Filing Category:					
IT-214 Alone			60	6	93.02
IT-214 with Return			852	49	57.07
Household Gross Income:					
\$0 - \$3,000			61	5	77.31
3,001 - 5,000			64	5	73.52
5,001 - 7,000			64	5	76.31
7,001 - 9,000			115	7	64.02
9,001 - 11,000			161	10	60.86
11,001 - 14,000			227	13	58.01
14,001 - 18,000			220	10	43.49

Totals do not reflect the rounding of individual numbers.

Cayuga

Real Property Circuit Breaker Tax Credit Use - 2011					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			829	\$50	\$60.65
Age:					
Under 65			770	41	53.89
65 and over			59	9	148.95
Type of Residence:					
Homeowner			182	14	74.43
Renter			647	37	56.78
Filing Category:					
IT-214 Alone			24	3	134.58
IT-214 with Return			805	47	58.45
Household Gross Income:					
\$0 - \$3,000			64	5	73.58
3,001 - 5,000			75	5	64.11
5,001 - 7,000			89	6	65.35
7,001 - 9,000			119	8	66.28
9,001 - 11,000			135	9	67.62
11,001 - 14,000			182	10	54.21
14,001 - 18,000			165	8	48.88

Totals do not reflect the rounding of individual numbers.

Chautauqua

Real Property Circuit Breaker Tax Credit Use - 2011

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,144	\$140	\$65.15
Age:			
Under 65	1,934	103	53.50
65 and over	210	36	172.45
Type of Residence:			
Homeowner	567	45	78.69
Renter	1,577	95	60.28
Filing Category:			
IT-214 Alone	180	22	122.02
IT-214 with Return	1,964	118	59.94
Household Gross Income:			
\$0 - \$3,000	182	15	84.76
3,001 - 5,000	164	12	76.07
5,001 - 7,000	218	16	73.72
7,001 - 9,000	292	21	70.78
9,001 - 11,000	374	27	71.60
11,001 - 14,000	439	26	58.59
14,001 - 18,000	475	23	47.45

Totals do not reflect the rounding of individual numbers.

Chemung

Real Property Circuit Breaker Tax Credit Use - 2011

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,086	\$68	\$62.28
Age:			
Under 65	991	53	53.94
65 and over	95	14	149.23
Type of Residence:			
Homeowner	195	15	79.30
Renter	891	52	58.55
Filing Category:			
IT-214 Alone	53	6	103.81
IT-214 with Return	1,033	62	60.15
Household Gross Income:			
\$0 - \$3,000	96	8	82.63
3,001 - 5,000	94	6	67.98
5,001 - 7,000	119	8	68.43
7,001 - 9,000	157	11	66.92
9,001 - 11,000	177	12	66.36
11,001 - 14,000	221	13	57.89
14,001 - 18,000	222	10	45.59

Totals do not reflect the rounding of individual numbers.

Chenango

Real Property Circuit Breaker Tax Credit Use - 2011				
Item		Number of Credits	Amount of Credits (000)	Average Credit
Total		451	\$27	\$60.17
Age:				
Under 65		410	22	53.08
65 and over		41	5	131.12
Type of Residence:				
Homeowner		148	10	69.92
Renter		303	17	55.41
Filing Category:				
IT-214 Alone		17	2	93.65
IT-214 with Return		434	26	58.86
Household Gross Income:				
\$0 - \$3,000		42	4	90.14
3,001 - 5,000		40	3	65.35
5,001 - 7,000		41	2	60.83
7,001 - 9,000		70	4	57.17
9,001 - 11,000		73	4	58.78
11,001 - 14,000		93	5	58.00
14,001 - 18,000		92	5	49.53

Totals do not reflect the rounding of individual numbers.

Clinton

Real Property Circuit Breaker Tax Credit Use - 2011				
Item		Number of Credits	Amount of Credits (000)	Average Credit
Total		568	\$33	\$58.30
Age:				
Under 65		536	28	52.86
65 and over		32	5	149.41
Type of Residence:				
Homeowner		111	8	69.13
Renter		457	25	55.67
Filing Category:				
IT-214 Alone		18	2	95.39
IT-214 with Return		550	31	57.08
Household Gross Income:				
\$0 - \$3,000		50	4	75.18
3,001 - 5,000		44	3	70.80
5,001 - 7,000		64	4	67.33
7,001 - 9,000		80	5	61.53
9,001 - 11,000		89	5	58.69
11,001 - 14,000		112	6	54.12
14,001 - 18,000		129	6	44.37

Totals do not reflect the rounding of individual numbers.

Columbia**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	180	\$11	\$62.68
Age:			
Under 65	161	9	53.83
65 and over	19	3	137.63
Type of Residence:			
Homeowner	27	2	67.33
Renter	153	9	61.86
Filing Category:			
IT-214 Alone	6	1	125.50
IT-214 with Return	174	11	60.51
Household Gross Income:			
\$0 - \$3,000	19	1	77.16
3,001 - 5,000	16	1	52.88
5,001 - 7,000	21	1	59.62
7,001 - 9,000	22	1	60.18
9,001 - 11,000	36	3	75.44
11,001 - 14,000	39	2	63.62
14,001 - 18,000	27	1	44.33

Totals do not reflect the rounding of individual numbers.

Cortland**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	423	\$30	\$71.69
Age:			
Under 65	346	18	52.44
65 and over	77	12	158.18
Type of Residence:			
Homeowner	115	12	104.02
Renter	308	18	59.61
Filing Category:			
IT-214 Alone	53	8	141.60
IT-214 with Return	370	23	61.67
Household Gross Income:			
\$0 - \$3,000	33	3	81.24
3,001 - 5,000	26	2	74.27
5,001 - 7,000	39	3	73.51
7,001 - 9,000	53	4	69.49
9,001 - 11,000	71	6	87.87
11,001 - 14,000	101	8	75.56
14,001 - 18,000	100	5	52.90

Totals do not reflect the rounding of individual numbers.

Delaware**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	319	\$22	\$67.41
Age:			
Under 65	278	14	51.06
65 and over	41	7	178.29
Type of Residence:			
Homeowner	104	10	93.92
Renter	215	12	54.59
Filing Category :			
IT-214 Alone	18	2	120.94
IT-214 with Return	301	19	64.21
Household Gross Income:			
\$0 - \$3,000	26	2	63.88
3,001 - 5,000	31	3	84.52
5,001 - 7,000	33	3	78.85
7,001 - 9,000	41	3	78.83
9,001 - 11,000	54	3	60.46
11,001 - 14,000	77	6	71.92
14,001 - 18,000	57	3	45.37

Totals do not reflect the rounding of individual numbers.

Dutchess**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	703	\$47	\$66.42
Age:			
Under 65	631	34	54.23
65 and over	72	12	173.22
Type of Residence:			
Homeowner	50	4	74.74
Renter	653	43	65.78
Filing Category :			
IT-214 Alone	53	7	138.87
IT-214 with Return	650	39	60.51
Household Gross Income:			
\$0 - \$3,000	79	6	71.54
3,001 - 5,000	72	5	65.72
5,001 - 7,000	82	7	79.95
7,001 - 9,000	103	8	73.78
9,001 - 11,000	128	9	71.04
11,001 - 14,000	129	8	59.14
14,001 - 18,000	110	5	49.38

Totals do not reflect the rounding of individual numbers.

Erie**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	13,117	\$958	\$73.04
Age:			
Under 65	11,136	609	54.70
65 and over	1,981	349	176.09
Type of Residence:			
Homeowner	1,817	180	99.05
Renter	11,300	778	68.85
Filing Category:			
IT-214 Alone	1,938	270	139.52
IT-214 with Return	11,179	688	61.51
Household Gross Income:			
\$0 - \$3,000	1,345	105	77.72
3,001 - 5,000	1,059	82	77.45
5,001 - 7,000	1,646	164	99.42
7,001 - 9,000	1,987	156	78.74
9,001 - 11,000	2,224	173	77.60
11,001 - 14,000	2,487	157	63.22
14,001 - 18,000	2,369	122	51.30

Totals do not reflect the rounding of individual numbers.

Essex**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	247	\$15	\$61.09
Age:			
Under 65	231	12	53.68
65 and over	16	3	168.06
Type of Residence:			
Homeowner	72	5	72.53
Renter	175	10	56.38
Filing Category:			
IT-214 Alone	8	1	169.88
IT-214 with Return	239	14	57.44
Household Gross Income:			
\$0 - \$3,000	16	1	81.63
3,001 - 5,000	26	2	76.15
5,001 - 7,000	33	2	68.48
7,001 - 9,000	30	2	60.67
9,001 - 11,000	42	3	63.29
11,001 - 14,000	49	3	54.18
14,001 - 18,000	51	2	47.24

Totals do not reflect the rounding of individual numbers.

Franklin

Real Property Circuit Breaker Tax Credit Use - 2011				
Item		Number of Credits	Amount of Credits (000)	Average Credit
Total		453	\$29	\$63.65
Age:				
Under 65		410	22	52.44
65 and over		43	7	170.51
Type of Residence:				
Homeowner		156	12	79.48
Renter		297	16	55.34
Filing Category:				
IT-214 Alone		32	5	144.97
IT-214 with Return		421	24	57.47
Household Gross Income:				
\$0 - \$3,000		39	3	89.54
3,001 - 5,000		34	2	72.15
5,001 - 7,000		52	3	59.13
7,001 - 9,000		56	4	69.13
9,001 - 11,000		76	5	69.71
11,001 - 14,000		103	6	60.83
14,001 - 18,000		93	4	47.10

Totals do not reflect the rounding of individual numbers.

Fulton

Real Property Circuit Breaker Tax Credit Use - 2011				
Item		Number of Credits	Amount of Credits (000)	Average Credit
Total		898	\$60	\$66.69
Age:				
Under 65		787	42	53.64
65 and over		111	18	159.19
Type of Residence:				
Homeowner		302	24	80.44
Renter		596	36	59.72
Filing Category:				
IT-214 Alone		64	7	108.47
IT-214 with Return		834	53	63.48
Household Gross Income:				
\$0 - \$3,000		57	5	85.93
3,001 - 5,000		77	6	75.05
5,001 - 7,000		79	6	76.49
7,001 - 9,000		124	9	74.02
9,001 - 11,000		160	11	70.80
11,001 - 14,000		196	12	62.14
14,001 - 18,000		205	10	51.13

Totals do not reflect the rounding of individual numbers.

Genesee

Real Property Circuit Breaker Tax Credit Use - 2011			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	348	\$21	\$61.61
Age:			
Under 65	303	15	50.84
65 and over	45	6	134.13
Type of Residence:			
Homeowner	121	9	74.93
Renter	227	12	54.52
Filing Category :			
IT-214 Alone	15	2	110.00
IT-214 with Return	333	20	59.43
Household Gross Income:			
\$0 - \$3,000	30	2	82.80
3,001 - 5,000	22	1	61.45
5,001 - 7,000	29	2	77.21
7,001 - 9,000	36	2	62.00
9,001 - 11,000	55	3	61.98
11,001 - 14,000	80	5	61.11
14,001 - 18,000	96	5	50.38

Totals do not reflect the rounding of individual numbers.

Greene

Real Property Circuit Breaker Tax Credit Use - 2011			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	217	\$14	\$62.41
Age:			
Under 65	200	11	53.69
65 and over	17	3	165.00
Type of Residence:			
Homeowner	52	4	78.17
Renter	165	9	57.44
Filing Category :			
IT-214 Alone	3	1	210.67
IT-214 with Return	214	13	60.33
Household Gross Income:			
\$0 - \$3,000	31	2	74.35
3,001 - 5,000	23	1	60.26
5,001 - 7,000	27	2	69.33
7,001 - 9,000	30	2	81.50
9,001 - 11,000	21	1	59.33
11,001 - 14,000	40	2	52.85
14,001 - 18,000	45	2	48.31

Totals do not reflect the rounding of individual numbers.

Hamilton

Real Property Circuit Breaker Tax Credit Use - 2011					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			32	\$2	\$74.81
Age:					
Under 65			28	1	52.57
65 and over			4	1	230.50
Type of Residence:					
Homeowner			9	1	129.33
Renter			23	1	53.48
Filing Category:					
IT-214 Alone			0	0	0.00
IT-214 with Return			32	2	74.81
Household Gross Income:					
\$0 - \$3,000			4	0	74.00
3,001 - 5,000			D/	0	42.50
5,001 - 7,000			D/	0	177.50
7,001 - 9,000			4	0	108.75
9,001 - 11,000			3	0	96.33
11,001 - 14,000			11	1	60.36
14,001 - 18,000			6	0	45.00

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Totals do not reflect the rounding of individual numbers.

Herkimer

Real Property Circuit Breaker Tax Credit Use - 2011					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			646	\$42	\$65.28
Age:					
Under 65			553	29	52.39
65 and over			93	13	141.90
Type of Residence:					
Homeowner			207	18	86.44
Renter			439	24	55.30
Filing Category:					
IT-214 Alone			60	7	111.40
IT-214 with Return			586	35	60.55
Household Gross Income:					
\$0 - \$3,000			45	3	71.24
3,001 - 5,000			45	3	68.00
5,001 - 7,000			58	4	68.52
7,001 - 9,000			87	6	69.86
9,001 - 11,000			107	8	75.25
11,001 - 14,000			142	10	67.38
14,001 - 18,000			162	8	50.81

Totals do not reflect the rounding of individual numbers.

Jefferson

Real Property Circuit Breaker Tax Credit Use - 2011			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	558	\$32	\$57.47
Age:			
Under 65	524	27	52.35
65 and over	34	5	136.38
Type of Residence:			
Homeowner	136	9	67.56
Renter	422	23	54.21
Filing Category:			
IT-214 Alone	10	1	135.30
IT-214 with Return	548	31	56.05
Household Gross Income:			
\$0 - \$3,000	43	3	69.77
3,001 - 5,000	58	4	63.95
5,001 - 7,000	62	4	66.29
7,001 - 9,000	85	5	60.52
9,001 - 11,000	98	6	61.28
11,001 - 14,000	115	6	49.85
14,001 - 18,000	97	4	45.00

Totals do not reflect the rounding of individual numbers.

Kings

Real Property Circuit Breaker Tax Credit Use - 2011			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	52,942	\$6,443	\$121.69
Age:			
Under 65	29,665	1,655	55.80
65 and over	23,277	4,787	205.67
Type of Residence:			
Homeowner	630	79	125.09
Renter	52,312	6,364	121.65
Filing Category:			
IT-214 Alone	16,008	2,770	173.04
IT-214 with Return	36,934	3,672	99.43
Household Gross Income:			
\$0 - \$3,000	3,614	366	101.15
3,001 - 5,000	5,033	842	167.29
5,001 - 7,000	6,154	939	152.57
7,001 - 9,000	7,715	926	120.02
9,001 - 11,000	15,775	2,242	142.10
11,001 - 14,000	9,008	835	92.67
14,001 - 18,000	5,643	294	52.07

Totals do not reflect the rounding of individual numbers.

Lewis**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	116	\$7	\$59.69
Age:			
Under 65	108	6	53.25
65 and over	8	1	146.63
Type of Residence:			
Homeowner	58	3	59.02
Renter	58	4	60.36
Filing Category:			
IT-214 Alone	7	1	85.57
IT-214 with Return	109	6	58.03
Household Gross Income:			
\$0 - \$3,000	15	1	90.40
3,001 - 5,000	8	1	68.50
5,001 - 7,000	6	0	63.67
7,001 - 9,000	15	1	52.93
9,001 - 11,000	20	1	65.70
11,001 - 14,000	27	1	54.48
14,001 - 18,000	25	1	42.36

Totals do not reflect the rounding of individual numbers.

Livingston**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	358	\$23	\$63.96
Age:			
Under 65	319	17	52.14
65 and over	39	6	160.62
Type of Residence:			
Homeowner	104	8	75.38
Renter	254	15	59.28
Filing Category:			
IT-214 Alone	12	2	138.58
IT-214 with Return	346	21	61.37
Household Gross Income:			
\$0 - \$3,000	29	2	77.59
3,001 - 5,000	27	2	92.52
5,001 - 7,000	36	2	63.75
7,001 - 9,000	38	3	72.63
9,001 - 11,000	60	5	77.17
11,001 - 14,000	83	5	57.17
14,001 - 18,000	85	4	43.75

Totals do not reflect the rounding of individual numbers.

Madison

Real Property Circuit Breaker Tax Credit Use - 2011			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	428	\$25	\$59.03
Age:			
Under 65	392	20	51.96
65 and over	36	5	136.00
Type of Residence:			
Homeowner	125	9	71.63
Renter	303	16	53.83
Filing Category:			
IT-214 Alone	13	2	133.23
IT-214 with Return	415	24	56.71
Household Gross Income:			
\$0 - \$3,000	23	2	91.09
3,001 - 5,000	37	2	59.97
5,001 - 7,000	46	3	67.20
7,001 - 9,000	54	3	59.83
9,001 - 11,000	75	5	64.80
11,001 - 14,000	98	5	55.67
14,001 - 18,000	95	4	45.40

Totals do not reflect the rounding of individual numbers.

Monroe

Real Property Circuit Breaker Tax Credit Use - 2011			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	9,114	\$707	\$77.54
Age:			
Under 65	7,689	426	55.36
65 and over	1,425	281	197.24
Type of Residence:			
Homeowner	1,346	132	97.83
Renter	7,768	575	74.03
Filing Category:			
IT-214 Alone	2,129	265	124.67
IT-214 with Return	6,985	441	63.18
Household Gross Income:			
\$0 - \$3,000	889	66	74.75
3,001 - 5,000	845	86	101.56
5,001 - 7,000	1,336	130	97.53
7,001 - 9,000	1,520	139	91.63
9,001 - 11,000	1,743	127	72.77
11,001 - 14,000	1,463	93	63.33
14,001 - 18,000	1,318	65	49.62

Totals do not reflect the rounding of individual numbers.

Montgomery

Real Property Circuit Breaker Tax Credit Use - 2011

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	812	\$61	\$74.75
Age:			
Under 65	672	36	54.26
65 and over	140	24	173.10
Type of Residence:			
Homeowner	232	23	99.57
Renter	580	38	64.83
Filing Category:			
IT-214 Alone	77	13	162.70
IT-214 with Return	735	48	65.54
Household Gross Income:			
\$0 - \$3,000	60	5	87.38
3,001 - 5,000	58	5	79.74
5,001 - 7,000	78	6	73.31
7,001 - 9,000	106	8	74.54
9,001 - 11,000	161	15	90.32
11,001 - 14,000	167	13	75.95
14,001 - 18,000	182	10	54.88

Totals do not reflect the rounding of individual numbers.

Nassau

Real Property Circuit Breaker Tax Credit Use - 2011

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	5,374	\$380	\$70.64
Age:			
Under 65	4,867	272	55.90
65 and over	507	108	212.10
Type of Residence:			
Homeowner	87	12	135.51
Renter	5,287	368	69.57
Filing Category:			
IT-214 Alone	201	40	197.98
IT-214 with Return	5,173	340	65.69
Household Gross Income:			
\$0 - \$3,000	819	62	75.26
3,001 - 5,000	527	47	89.68
5,001 - 7,000	590	52	88.97
7,001 - 9,000	709	57	80.96
9,001 - 11,000	895	68	75.47
11,001 - 14,000	865	51	59.08
14,001 - 18,000	969	42	43.53

Totals do not reflect the rounding of individual numbers.

**New York
(Manhattan)**

Real Property Circuit Breaker Tax Credit Use - 2011					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			22,908	\$3,175	\$138.59
Age:					
Under 65			10,589	600	56.71
65 and over			12,319	2,574	208.97
Type of Residence:					
Homeowner			113	13	118.52
Renter			22,795	3,161	138.69
Filing Category:					
IT-214 Alone			6,018	1,077	179.01
IT-214 with Return			16,890	2,097	124.19
Household Gross Income:					
\$0 - \$3,000			1,759	197	111.97
3,001 - 5,000			2,267	393	173.20
5,001 - 7,000			3,134	550	175.35
7,001 - 9,000			4,755	734	154.40
9,001 - 11,000			6,247	897	143.56
11,001 - 14,000			3,013	303	100.43
14,001 - 18,000			1,733	102	58.90

Totals do not reflect the rounding of individual numbers.

Niagara

Real Property Circuit Breaker Tax Credit Use - 2011					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			3,056	\$201	\$65.89
Age:					
Under 65			2,661	143	53.79
65 and over			395	58	147.39
Type of Residence:					
Homeowner			645	56	86.94
Renter			2,411	145	60.25
Filing Category:					
IT-214 Alone			261	29	112.40
IT-214 with Return			2,795	172	61.54
Household Gross Income:					
\$0 - \$3,000			233	18	78.12
3,001 - 5,000			264	18	67.65
5,001 - 7,000			290	20	70.20
7,001 - 9,000			410	29	69.86
9,001 - 11,000			511	37	72.98
11,001 - 14,000			681	45	65.44
14,001 - 18,000			667	34	51.61

Totals do not reflect the rounding of individual numbers.

Oneida**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,294	\$233	\$70.75
Age:			
Under 65	2,847	153	53.79
65 and over	447	80	178.76
Type of Residence:			
Homeowner	746	60	79.93
Renter	2,548	173	68.06
Filing Category:			
IT-214 Alone	308	48	155.90
IT-214 with Return	2,986	185	61.97
Household Gross Income:			
\$0 - \$3,000	284	23	82.02
3,001 - 5,000	258	19	72.40
5,001 - 7,000	352	31	87.29
7,001 - 9,000	450	41	90.72
9,001 - 11,000	562	43	77.18
11,001 - 14,000	646	40	61.46
14,001 - 18,000	742	36	49.12

Totals do not reflect the rounding of individual numbers.

Onondaga**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,172	\$213	\$67.25
Age:			
Under 65	2,804	150	53.66
65 and over	368	63	170.81
Type of Residence:			
Homeowner	708	61	86.49
Renter	2,464	152	61.72
Filing Category:			
IT-214 Alone	213	28	130.20
IT-214 with Return	2,959	186	62.72
Household Gross Income:			
\$0 - \$3,000	295	22	76.06
3,001 - 5,000	260	20	77.21
5,001 - 7,000	348	26	74.04
7,001 - 9,000	419	33	78.40
9,001 - 11,000	573	42	73.29
11,001 - 14,000	613	37	59.73
14,001 - 18,000	664	34	50.56

Totals do not reflect the rounding of individual numbers.

Ontario**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	616	\$37	\$60.00
Age:			
Under 65	579	31	53.94
65 and over	37	6	154.78
Type of Residence:			
Homeowner	115	9	74.96
Renter	501	28	56.57
Filing Category:			
IT-214 Alone	15	1	93.53
IT-214 with Return	601	36	59.16
Household Gross Income:			
\$0 - \$3,000	62	4	69.65
3,001 - 5,000	52	4	74.08
5,001 - 7,000	62	4	69.69
7,001 - 9,000	87	6	67.22
9,001 - 11,000	97	6	62.52
11,001 - 14,000	132	7	53.61
14,001 - 18,000	124	5	44.19

Totals do not reflect the rounding of individual numbers.

Orange**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,124	\$130	\$61.16
Age:			
Under 65	1,983	104	52.37
65 and over	141	26	184.79
Type of Residence:			
Homeowner	102	9	93.00
Renter	2,022	120	59.55
Filing Category:			
IT-214 Alone	79	12	150.09
IT-214 with Return	2,045	118	57.72
Household Gross Income:			
\$0 - \$3,000	101	8	74.74
3,001 - 5,000	128	11	83.10
5,001 - 7,000	150	12	79.39
7,001 - 9,000	192	15	76.63
9,001 - 11,000	305	20	65.53
11,001 - 14,000	736	41	55.07
14,001 - 18,000	512	25	48.00

Totals do not reflect the rounding of individual numbers.

Orleans

Real Property Circuit Breaker Tax Credit Use - 2011			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	370	\$28	\$75.32
Age:			
Under 65	293	15	51.98
65 and over	77	13	164.16
Type of Residence:			
Homeowner	171	15	89.66
Renter	199	13	63.01
Filing Category:			
IT-214 Alone	26	4	145.88
IT-214 with Return	344	24	69.99
Household Gross Income:			
\$0 - \$3,000	22	2	110.18
3,001 - 5,000	22	1	65.86
5,001 - 7,000	30	2	80.87
7,001 - 9,000	45	4	97.49
9,001 - 11,000	60	5	88.25
11,001 - 14,000	87	6	65.22
14,001 - 18,000	104	6	59.76

Totals do not reflect the rounding of individual numbers.

Oswego

Real Property Circuit Breaker Tax Credit Use - 2011			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	919	\$58	\$63.33
Age:			
Under 65	838	45	53.69
65 and over	81	13	163.01
Type of Residence:			
Homeowner	275	22	81.03
Renter	644	36	55.77
Filing Category:			
IT-214 Alone	60	8	128.77
IT-214 with Return	859	50	58.76
Household Gross Income:			
\$0 - \$3,000	107	9	80.99
3,001 - 5,000	68	5	78.37
5,001 - 7,000	87	5	61.05
7,001 - 9,000	121	7	60.98
9,001 - 11,000	151	11	71.23
11,001 - 14,000	201	12	58.02
14,001 - 18,000	184	9	49.44

Totals do not reflect the rounding of individual numbers.

Otsego**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	386	\$25	\$65.36
Age:			
Under 65	343	18	52.62
65 and over	43	7	167.00
Type of Residence:			
Homeowner	97	9	95.53
Renter	289	16	55.24
Filing Category:			
IT-214 Alone	13	1	113.00
IT-214 with Return	373	24	63.70
Household Gross Income:			
\$0 - \$3,000	35	3	85.49
3,001 - 5,000	34	3	84.65
5,001 - 7,000	31	2	61.45
7,001 - 9,000	69	5	68.36
9,001 - 11,000	61	4	69.77
11,001 - 14,000	80	5	61.05
14,001 - 18,000	76	4	47.33

Totals do not reflect the rounding of individual numbers.

Putnam**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	104	\$8	\$75.82
Age:			
Under 65	92	5	55.79
65 and over	12	3	229.33
Type of Residence:			
Homeowner	D/	0	56.00
Renter	D/	8	76.21
Filing Category:			
IT-214 Alone	6	1	239.00
IT-214 with Return	98	6	65.83
Household Gross Income:			
\$0 - \$3,000	15	1	82.87
3,001 - 5,000	11	1	74.09
5,001 - 7,000	15	2	109.60
7,001 - 9,000	16	1	73.38
9,001 - 11,000	15	1	99.53
11,001 - 14,000	17	1	49.82
14,001 - 18,000	15	1	44.60

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Totals do not reflect the rounding of individual numbers.

Queens**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	39,673	\$4,321	\$108.92
Age:			
Under 65	26,380	1,514	57.38
65 and over	13,293	2,807	211.19
Type of Residence:			
Homeowner	874	112	127.78
Renter	38,799	4,209	108.49
Filing Category:			
IT-214 Alone	6,108	1,137	186.10
IT-214 with Return	33,565	3,184	94.87
Household Gross Income:			
\$0 - \$3,000	3,962	376	94.90
3,001 - 5,000	4,345	585	134.75
5,001 - 7,000	5,547	713	128.51
7,001 - 9,000	6,380	740	115.99
9,001 - 11,000	8,897	1,157	130.00
11,001 - 14,000	6,116	518	84.76
14,001 - 18,000	4,426	232	52.34

Totals do not reflect the rounding of individual numbers.

Rensselaer**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	677	\$42	\$62.27
Age:			
Under 65	625	34	53.65
65 and over	52	9	165.88
Type of Residence:			
Homeowner	99	7	75.25
Renter	578	35	60.05
Filing Category:			
IT-214 Alone	32	5	150.78
IT-214 with Return	645	37	57.88
Household Gross Income:			
\$0 - \$3,000	85	5	63.52
3,001 - 5,000	56	4	71.71
5,001 - 7,000	79	6	70.84
7,001 - 9,000	104	8	74.74
9,001 - 11,000	104	6	59.59
11,001 - 14,000	126	7	56.78
14,001 - 18,000	123	6	48.98

Totals do not reflect the rounding of individual numbers.

Richmond**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,388	\$254	\$106.56
Age:			
Under 65	1,581	87	54.96
65 and over	807	168	207.65
Type of Residence:			
Homeowner	77	7	94.35
Renter	2,311	247	106.96
Filing Category:			
IT-214 Alone	495	89	179.80
IT-214 with Return	1,893	165	87.41
Household Gross Income:			
\$0 - \$3,000	212	19	89.08
3,001 - 5,000	242	32	133.40
5,001 - 7,000	266	32	120.86
7,001 - 9,000	308	33	107.96
9,001 - 11,000	673	92	136.45
11,001 - 14,000	400	32	79.78
14,001 - 18,000	287	14	49.31

Totals do not reflect the rounding of individual numbers.

Rockland**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,388	\$104	\$75.06
Age:			
Under 65	1,182	62	52.21
65 and over	206	42	206.22
Type of Residence:			
Homeowner	19	2	98.21
Renter	1,369	102	74.74
Filing Category:			
IT-214 Alone	64	11	173.77
IT-214 with Return	1,324	93	70.29
Household Gross Income:			
\$0 - \$3,000	77	8	106.91
3,001 - 5,000	93	12	132.45
5,001 - 7,000	132	15	114.87
7,001 - 9,000	160	14	88.64
9,001 - 11,000	242	19	80.24
11,001 - 14,000	383	22	56.85
14,001 - 18,000	301	13	43.52

Totals do not reflect the rounding of individual numbers.

St. Lawrence**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	976	\$60	\$61.44
Age:			
Under 65	913	50	54.57
65 and over	63	10	160.97
Type of Residence:			
Homeowner	312	22	70.78
Renter	664	38	57.05
Filing Category:			
IT-214 Alone	58	6	98.57
IT-214 with Return	918	54	59.09
Household Gross Income:			
\$0 - \$3,000	102	8	83.05
3,001 - 5,000	93	7	72.16
5,001 - 7,000	111	8	68.58
7,001 - 9,000	135	9	64.96
9,001 - 11,000	154	10	66.44
11,001 - 14,000	181	9	52.44
14,001 - 18,000	200	9	43.39

Totals do not reflect the rounding of individual numbers.

Saratoga**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	720	\$41	\$57.61
Age:			
Under 65	678	36	52.54
65 and over	42	6	139.52
Type of Residence:			
Homeowner	72	5	73.82
Renter	648	36	55.81
Filing Category:			
IT-214 Alone	11	2	139.64
IT-214 with Return	709	40	56.34
Household Gross Income:			
\$0 - \$3,000	81	6	72.41
3,001 - 5,000	65	4	62.28
5,001 - 7,000	97	6	62.40
7,001 - 9,000	86	5	62.01
9,001 - 11,000	95	6	60.60
11,001 - 14,000	150	8	52.55
14,001 - 18,000	146	7	44.79

Totals do not reflect the rounding of individual numbers.

Schenectady

Real Property Circuit Breaker Tax Credit Use - 2011					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			1,003	\$65	\$64.73
Age:					
Under 65			908	49	54.38
65 and over			95	16	163.67
Type of Residence:					
Homeowner			162	15	94.31
Renter			841	50	59.03
Filing Category:					
IT-214 Alone			49	8	160.82
IT-214 with Return			954	57	59.80
Household Gross Income:					
\$0 - \$3,000			111	8	67.64
3,001 - 5,000			87	6	69.21
5,001 - 7,000			109	7	67.51
7,001 - 9,000			134	10	71.83
9,001 - 11,000			144	10	69.78
11,001 - 14,000			229	14	62.45
14,001 - 18,000			189	10	53.24

Totals do not reflect the rounding of individual numbers.

Schoharie

Real Property Circuit Breaker Tax Credit Use - 2011					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			183	\$13	\$68.44
Age:					
Under 65			160	9	55.03
65 and over			23	4	161.70
Type of Residence:					
Homeowner			65	5	83.55
Renter			118	7	60.11
Filing Category:					
IT-214 Alone			8	1	143.50
IT-214 with Return			175	11	65.01
Household Gross Income:					
\$0 - \$3,000			22	2	88.77
3,001 - 5,000			17	1	64.41
5,001 - 7,000			15	1	78.67
7,001 - 9,000			18	2	89.78
9,001 - 11,000			38	3	74.84
11,001 - 14,000			37	2	51.19
14,001 - 18,000			36	2	53.94

Totals do not reflect the rounding of individual numbers.

Schuyler**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	174	\$10	\$58.16
Age:			
Under 65	165	9	53.28
65 and over	9	1	147.44
Type of Residence:			
Homeowner	49	3	66.20
Renter	125	7	55.00
Filing Category:			
IT-214 Alone	D/	0	81.00
IT-214 with Return	D/	10	57.89
Household Gross Income:			
\$0 - \$3,000	20	1	70.15
3,001 - 5,000	14	1	81.86
5,001 - 7,000	19	1	56.74
7,001 - 9,000	24	2	68.75
9,001 - 11,000	17	1	55.71
11,001 - 14,000	43	2	51.74
14,001 - 18,000	37	2	45.14

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Totals do not reflect the rounding of individual numbers.

Seneca**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	379	\$24	\$62.96
Age:			
Under 65	350	19	53.53
65 and over	29	5	176.79
Type of Residence:			
Homeowner	126	9	71.46
Renter	253	15	58.73
Filing Category:			
IT-214 Alone	7	1	118.43
IT-214 with Return	372	23	61.92
Household Gross Income:			
\$0 - \$3,000	45	4	98.00
3,001 - 5,000	27	2	65.56
5,001 - 7,000	44	3	66.80
7,001 - 9,000	39	3	66.92
9,001 - 11,000	55	3	57.04
11,001 - 14,000	75	4	59.48
14,001 - 18,000	94	5	48.26

Totals do not reflect the rounding of individual numbers.

Steuben

Real Property Circuit Breaker Tax Credit Use - 2011			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,032	\$64	\$62.02
Age:			
Under 65	948	50	52.43
65 and over	84	14	170.26
Type of Residence:			
Homeowner	283	21	73.52
Renter	749	43	57.67
Filing Category:			
IT-214 Alone	62	8	128.73
IT-214 with Return	970	56	57.76
Household Gross Income:			
\$0 - \$3,000	97	7	77.02
3,001 - 5,000	83	6	76.60
5,001 - 7,000	114	8	73.80
7,001 - 9,000	129	8	64.91
9,001 - 11,000	164	11	68.32
11,001 - 14,000	228	13	55.51
14,001 - 18,000	217	10	43.90

Totals do not reflect the rounding of individual numbers.

Suffolk

Real Property Circuit Breaker Tax Credit Use - 2011			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	4,456	\$284	\$63.81
Age:			
Under 65	4,121	223	54.00
65 and over	335	62	184.47
Type of Residence:			
Homeowner	126	14	112.34
Renter	4,330	270	62.40
Filing Category:			
IT-214 Alone	118	19	157.43
IT-214 with Return	4,338	266	61.26
Household Gross Income:			
\$0 - \$3,000	407	31	75.54
3,001 - 5,000	402	32	79.12
5,001 - 7,000	456	33	72.86
7,001 - 9,000	560	41	73.62
9,001 - 11,000	734	50	68.54
11,001 - 14,000	886	51	57.30
14,001 - 18,000	1,011	46	45.74

Totals do not reflect the rounding of individual numbers.

Sullivan

Real Property Circuit Breaker Tax Credit Use - 2011			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	427	\$29	\$67.83
Age:			
Under 65	374	20	52.76
65 and over	53	9	174.15
Type of Residence:			
Homeowner	87	8	87.64
Renter	340	21	62.76
Filing Category:			
IT-214 Alone	13	2	164.46
IT-214 with Return	414	27	64.80
Household Gross Income:			
\$0 - \$3,000	47	3	69.62
3,001 - 5,000	43	3	67.42
5,001 - 7,000	48	4	87.48
7,001 - 9,000	47	4	74.57
9,001 - 11,000	67	5	70.51
11,001 - 14,000	88	6	68.66
14,001 - 18,000	87	4	49.69

Totals do not reflect the rounding of individual numbers.

Tioga

Real Property Circuit Breaker Tax Credit Use - 2011			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	368	\$24	\$63.88
Age:			
Under 65	326	17	52.46
65 and over	42	6	152.45
Type of Residence:			
Homeowner	107	8	74.49
Renter	261	16	59.52
Filing Category:			
IT-214 Alone	22	2	110.23
IT-214 with Return	346	21	60.93
Household Gross Income:			
\$0 - \$3,000	33	3	80.00
3,001 - 5,000	29	2	65.62
5,001 - 7,000	48	3	72.02
7,001 - 9,000	50	3	69.36
9,001 - 11,000	52	3	62.65
11,001 - 14,000	85	6	64.80
14,001 - 18,000	71	3	46.08

Totals do not reflect the rounding of individual numbers.

Tompkins

Real Property Circuit Breaker Tax Credit Use - 2011			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	637	\$37	\$58.63
Age:			
Under 65	607	33	53.96
65 and over	30	5	153.20
Type of Residence:			
Homeowner	78	6	75.95
Renter	559	31	56.22
Filing Category:			
IT-214 Alone	9	1	102.67
IT-214 with Return	628	36	58.00
Household Gross Income:			
\$0 - \$3,000	76	6	72.41
3,001 - 5,000	57	4	63.28
5,001 - 7,000	88	5	61.15
7,001 - 9,000	102	6	63.26
9,001 - 11,000	95	5	56.19
11,001 - 14,000	122	7	55.29
14,001 - 18,000	97	4	44.56

Totals do not reflect the rounding of individual numbers.

Ulster

Real Property Circuit Breaker Tax Credit Use - 2011			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	893	\$54	\$60.27
Age:			
Under 65	846	45	53.35
65 and over	47	9	184.68
Type of Residence:			
Homeowner	73	6	83.04
Renter	820	48	58.24
Filing Category:			
IT-214 Alone	19	3	167.11
IT-214 with Return	874	51	57.94
Household Gross Income:			
\$0 - \$3,000	76	5	70.96
3,001 - 5,000	63	4	67.02
5,001 - 7,000	94	7	74.35
7,001 - 9,000	123	8	65.26
9,001 - 11,000	147	9	63.24
11,001 - 14,000	169	10	59.85
14,001 - 18,000	221	10	44.23

Totals do not reflect the rounding of individual numbers.

Warren

Real Property Circuit Breaker Tax Credit Use - 2011					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			322	\$19	\$57.98
Age:					
Under 65			301	16	53.19
65 and over			21	3	126.62
Type of Residence:					
Homeowner			56	3	61.96
Renter			266	15	57.14
Filing Category:					
IT-214 Alone			5	1	134.60
IT-214 with Return			317	18	56.77
Household Gross Income:					
\$0 - \$3,000			34	2	66.15
3,001 - 5,000			30	2	68.17
5,001 - 7,000			41	3	61.46
7,001 - 9,000			40	2	57.43
9,001 - 11,000			50	4	70.46
11,001 - 14,000			58	3	51.88
14,001 - 18,000			69	3	43.84

Totals do not reflect the rounding of individual numbers.

Washington

Real Property Circuit Breaker Tax Credit Use - 2011					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			249	\$15	\$60.23
Age:					
Under 65			229	12	51.69
65 and over			20	3	157.95
Type of Residence:					
Homeowner			65	5	77.14
Renter			184	10	54.26
Filing Category:					
IT-214 Alone			11	1	95.45
IT-214 with Return			238	14	58.60
Household Gross Income:					
\$0 - \$3,000			19	2	87.11
3,001 - 5,000			21	1	61.14
5,001 - 7,000			30	2	72.87
7,001 - 9,000			39	3	74.74
9,001 - 11,000			43	2	54.14
11,001 - 14,000			51	2	48.82
14,001 - 18,000			46	2	46.50

Totals do not reflect the rounding of individual numbers.

Wayne

Real Property Circuit Breaker Tax Credit Use - 2011			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	694	\$51	\$73.83
Age:			
Under 65	597	32	53.00
65 and over	97	20	202.02
Type of Residence:			
Homeowner	180	15	85.37
Renter	514	36	69.79
Filing Category:			
IT-214 Alone	86	15	178.90
IT-214 with Return	608	36	58.97
Household Gross Income:			
\$0 - \$3,000	57	4	76.68
3,001 - 5,000	55	5	93.76
5,001 - 7,000	102	12	113.96
7,001 - 9,000	98	8	83.15
9,001 - 11,000	100	6	63.82
11,001 - 14,000	146	9	64.93
14,001 - 18,000	136	6	44.65

Totals do not reflect the rounding of individual numbers.

Westchester

Real Property Circuit Breaker Tax Credit Use - 2011			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,371	\$260	\$77.20
Age:			
Under 65	2,822	154	54.55
65 and over	549	106	193.65
Type of Residence:			
Homeowner	78	8	96.85
Renter	3,293	253	76.73
Filing Category:			
IT-214 Alone	221	38	172.98
IT-214 with Return	3,150	222	70.48
Household Gross Income:			
\$0 - \$3,000	289	25	85.87
3,001 - 5,000	305	28	91.30
5,001 - 7,000	383	34	88.87
7,001 - 9,000	520	49	94.50
9,001 - 11,000	685	58	84.30
11,001 - 14,000	609	39	64.08
14,001 - 18,000	580	28	47.64

Totals do not reflect the rounding of individual numbers.

Wyoming**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	288	\$20	\$70.71
Age:			
Under 65	236	12	52.46
65 and over	52	8	153.54
Type of Residence:			
Homeowner	120	11	89.67
Renter	168	10	57.17
Filing Category:			
IT-214 Alone	16	2	137.31
IT-214 with Return	272	18	66.79
Household Gross Income:			
\$0 - \$3,000	20	2	114.05
3,001 - 5,000	14	1	63.00
5,001 - 7,000	27	2	79.78
7,001 - 9,000	35	2	67.31
9,001 - 11,000	48	4	78.79
11,001 - 14,000	61	4	68.67
14,001 - 18,000	83	5	56.88

Totals do not reflect the rounding of individual numbers.

Yates**Real Property Circuit Breaker Tax Credit Use - 2011**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	137	\$8	\$60.87
Age:			
Under 65	124	6	50.74
65 and over	13	2	157.46
Type of Residence:			
Homeowner	56	4	64.75
Renter	81	5	58.19
Filing Category:			
IT-214 Alone	3	0	138.33
IT-214 with Return	134	8	59.13
Household Gross Income:			
\$0 - \$3,000	9	1	92.56
3,001 - 5,000	7	0	58.57
5,001 - 7,000	16	1	76.31
7,001 - 9,000	17	1	81.47
9,001 - 11,000	19	1	50.53
11,001 - 14,000	28	2	65.00
14,001 - 18,000	41	2	41.71

Totals do not reflect the rounding of individual numbers.

Unclassified

Real Property Circuit Breaker Tax Credit Use - 2011					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			D/	A/	\$165.00
Age:					
Under 65			0	0	0.00
65 and over			D/	A/	0.00
Type of Residence:					
Homeowner			0	0	0.00
Renter			D/	A/	0.00
Filing Category:					
IT-214 Alone			D/	A/	0.00
IT-214 with Return			0	0	0.00
Household Gross Income:					0.00
\$0 - \$3,000			0	0	0.00
3,001 - 5,000			0	0	0.00
5,001 - 7,000			0	0	0.00
7,001 - 9,000			0	0	0.00
9,001 - 11,000			D/	A/	0.00
11,001 - 14,000			0	0	0.00
14,001 - 18,000			0	0	0.00

D/ Tax Law prohibits the disclosure of individual taxpayer information.

A/ Less than \$500

Totals do not reflect the rounding of individual numbers.

Appendix A: Form IT-214 (2011) Claim for Real Property Tax Credit for Homeowners and Renters



Claim for Real Property Tax Credit For Homeowners and Renters

Step 1 – Enter identifying information

Your first name and middle initial		Your last name (for a joint claim , enter spouse's name on line below)		Your date of birth (MMDDYYYY)	▼ Your social security number
Spouse's first name and middle initial		Spouse's last name		Spouse's date of birth (MMDDYYYY)	▼ Spouse's social security number
Current mailing address (number and street or rural route)				Apartment number	New York State county of residence
City, village, or post office		State	ZIP code	Country (if not United States)	
Street address of New York residence that qualifies you for this credit, if different from above					
City, village, or post office		State	ZIP code	NY	

Step 2 – Determine eligibility (For lines 1 through 6, mark an X in the appropriate box.)

- Were you a New York State resident for all of 2011? 1. Yes No
- Did you occupy the same residence for at least six months during 2011? 2. Yes No
If you marked an **X** in the **No** box on line 1 or 2, **stop**; you do not qualify for this credit.
- Did you own real property with a current market value of more than \$85,000 during 2011? 3. Yes No
- Can you be claimed as a dependent on another taxpayer's 2011 federal return? 4. Yes No
- Did you reside in public housing, or other residence completely exempted from real property taxes in 2011? (see instr.) 5. Yes No
If you marked an **X** in the **Yes** box on line 3, 4, or 5, **stop**; you do not qualify for this credit.
- Did you live in a nursing home during 2011? (If you mark an **X** in the Yes box, see instructions.) 6. Yes No
- Complete below for the qualifying household member 65 or older (see instructions).

A – First name	Last name	B – Social security number	C – Year of birth

8 Complete below for all household members not included on line 7 (attach additional sheets if needed; see instructions).

A – First name	Last name	B – Social security number	C – Year of birth

Step 3 – Determine household gross income

Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and all other household members received during 2011.

- Federal adjusted gross income (from Form 1040A, line 22; Form 1040EZ, line 4; or Form 1040, line 38).
If any household members do not have to file a federal return, see instructions
- New York State additions to federal adjusted gross income
- Social security payments not included on line 9
- Supplemental security income (SSI) payments
- Pensions and annuities (including railroad retirement benefits) not included on lines 9 through 12
- Cash public assistance and relief
- Other income
- Household gross income (add lines 9 through 15; round to the nearest whole dollar)
If line 16 is more than \$18,000, **stop**; you do not qualify for this credit.
- Enter rate from Table 1 (see instructions)
- Multiply line 16 by line 17



Please file this original scannable form with the Tax Department.

Step 4 – Compute real property tax

Renters only	19	Enter the total amount of rent you and all members of your household paid during the year 2011. (Do not include any subsidized part of your rental charge.)	19.		.	
	20	Adjusted rent – If line 19 includes charges for:	Enter on line 20			
		heat, gas, electricity, furnishings, and board	50% (.5) of line 19			
		heat, gas, electricity, and furnishings	75% (.75) of line 19			
heat, gas, and electricity		80% (.8) of line 19				
		heat or heat and gas	85% (.85) of line 19			
		none of the above	100% of line 19	20.		.
	21	Average monthly adjusted rent (divide line 20 by the number of months you paid rent)	21.		.	
	22	Multiply line 20 by 25% (.25); enter here and on line 28	22.		.	
Homeowners only	23	Real property taxes paid during the year 2011 (see instructions)	23.		.	
	24	Special assessments	24.		.	
	25	Add lines 23 and 24	25.		.	
	26	Exemption for homeowners 65 and over (optional - see instructions)	26.		.	
	27	Add lines 25 and 26; enter here and on line 28	27.		.	

Step 5 – Compute credit amount

28 Renters: Enter amount from line 22. **Homeowners:** Enter amount from line 27 (see instructions)

If line 28 is zero or less, **stop**; no credit is allowed.

29 Enter amount from line 18

If line 29 is equal to or more than line 28, **stop**; you do not qualify for this credit.

30 Subtract line 29 from line 28

31 Multiply line 30 by 50% (.5) (However, if you entered an amount on line 26, multiply line 30 by 25% (.25).)

32 Credit limit (see instructions; enter amount from chart)

33 Enter the amount from line 32 or 31, whichever is less. This is the credit for your household.

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

- If you are **filing this claim with your New York State income tax return:**
Enter the line 33 amount on Form IT-201, line 67.
- If you are **not attaching this claim to a New York State income tax return** (see instructions):
Mark one refund choice: direct deposit (fill in line 34) - or - debit card - or - paper check

Step 6 – Enter account information (see instructions)

34 Direct deposit: Complete the following to have your refund of real property tax credit from line 33 deposited directly in your bank account.

Note: If the funds for your refund would go to an account outside the U.S., mark an **X** in this box (see instructions) ...

34a Routing number •

34b Account type: • Checking • Savings **34c** Account number •

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		<input type="text"/>

▼ Paid preparer must complete (see instr.) ▼	Date:
Preparer's signature	▶ Preparer's NYTPRIN
Firm's name (or yours, if self-employed)	▼ Preparer's PTIN or SSN
Address	• Employer identification number
E-mail:	Mark an X if self-employed <input type="checkbox"/>

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
• Spouse's signature and occupation (if joint return)	
Date	▼ Daytime phone number
E-mail:	

- If you are **filing** a NYS income tax return, attach this form to your return.
- If you are **not filing** a NYS income tax return, mail this form to:

STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001.
2011 Real Property Circuit Breaker Tax Credit



For more information concerning the data provided in this publication, please contact:

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collect_policy_stat_reports.htm](http://www.tax.ny.gov/research/stats/statistics/collect_policy_stat_reports.htm)**