New York State Department of Taxation and Finance

Claim for Real Property Tax Credit
For Homeowners and Renters

2010

IT-214

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 social security number

Spouse's first name and middle initial	Spouse's last name

▼ 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)*

Important: You **must** enter your social security number(s) in the boxes above.

Street address of New York residence that **qualifies** you for this credit, if different from above

City, village, or post office	State **NY**	ZIP code

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

1 Were you a New York State resident for all of 2010? .... **1.** Yes ☐ No ☐

2 Did you occupy the same residence for at least six months during 2010? .... **2.** Yes ☐ No ☐

If you marked an **X** in the **No** box on line 1 or 2, **stop;** you do not qualify for this credit.

3 Did you own real property with a current market value of more than $85,000 during 2010? .... **3.** Yes ☐ No ☐

4 Can you be claimed as a dependent on another taxpayer's 2010 federal return? .... **4.** Yes ☐ No ☐

5 Did you reside in public housing, or other residence completely exempted from real property taxes in 2010? *(see instr.)* **5.** Yes ☐ No ☐

If you marked an **X** in the **Yes** box on line 3, 4, or 5, **stop;** you do not qualify for this credit.

6 Did you live in a nursing home during 2010? *(If you mark an **X** in the Yes box, see instructions.)* .... **6.** Yes ☐ No ☐

7 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 2010.

9 Federal adjusted gross income *(from Form 1040A, line 22; Form 1040EZ, line 4; or Form 1040, line 38)*. If any household members do not have to file a federal return, see instructions	**9.**	.
10 New York State additions to federal adjusted gross income	**10.**	.
11 Social security payments not included on line 9	**11.**	.
12 Supplemental security income (SSI) payments	**12.**	.
13 Pensions and annuities (including railroad retirement benefits) not included on lines 9 through 12	**13.**	.
14 Cash public assistance and relief	**14.**	.
15 Other income	**15.**	.
16 Household gross income *(add lines 9 through 15; round to the nearest whole dollar)*	**16.**	.

If line 16 is more than $18,000, **stop;** you do not qualify for this credit.

17 Enter rate from Table 1 *(see instructions)*	**17.**	.
18 Multiply line 16 by line 17	**18.**	.

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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 2010. *(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.** _____ . ___

    If line 21 is more than $450, **stop;** you do not qualify for this credit.

22 Multiply line 20 by 25% (.25); enter here and on line 28 .... **22.** _____ . ___

Homeowners only

23 Real property taxes paid during the year 2010 *(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)* .... **28.** _____ . ___

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

29 Enter amount from line 18 .... **29.** _____ . ___

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

30 Subtract line 29 from line 28 .... **30.** _____ . ___

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

32 Credit limit *(see instructions; enter amount from chart)* .... **32.** _____ . ___

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

    (If more than one member of your household is filing Form IT-214, see instructions.) .... **33.** _____ . ___

- If you are **filing this claim with your New York State income tax return:**
  Enter the line 33 amount on Form IT-150, line 42, or Form IT-201, line 67.

- If you are **not attaching this claim to a New York State income tax return:**
  Mark one refund option: ☐ direct deposit *(fill in line 34)* **or** ☐ paper check refund

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** ☐ **No** ☐	Print designee's name E-mail:	Designee's phone number ( )	Personal identification number (PIN) _____

▼ **Paid preparer must complete** *(see instructions)* ▼	Date:	▼ **Taxpayer(s) must sign here** ▼
Preparer's signature ▶	▶ Preparer's NYTPRIN	Your signature ▶
Firm's name *(or yours, if self-employed)*	▼ Preparer's PTIN or SSN	Your occupation ●
Address	● Employer identification number	Spouse's signature and occupation *(if joint return)*
	Mark an **X** if self-employed ☐	Date ▼ Daytime phone number
E-mail:		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.

Please file this original scannable return with the Tax Department.

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