



# Claim for Real Property Tax Credit For Homeowners and Renters

# IT-214

For office use only

Print or type	Last name		First name and middle initial (if joint claim, enter both names)		Your social security number		
	Mailing address (number and street or rural route)			Apartment number		Spouse's social security number	
	City, village or post office		State		ZIP code		New York State county of residence
Address of New York residence that qualifies you for this credit, if different from above						Qualifying social security number if different from above (see instructions)	
City, village or post office		State		ZIP code			
						NY	

- 1 Did you live in a nursing home or was your residence completely exempted from real property taxes in 1992?  
(If you checked Yes, you must attach an explanation to your real property tax credit claim. See Line 1 instructions.) . . . . . 1  Yes  No
- 2 Including yourself, how many members of your household are filing Form IT-214? Enter number . . . . . 2
- 3 Were any of the household members included on line 2 (or your spouse, if this is a joint claim) 65 or older on December 31, 1992? (If you checked Yes, enter qualifying social security number in the box above line 1.) . . . . . 3  Yes  No
- 4 Were you a New York State resident for all of 1992? . . . . . 4  Yes  No
- 5 Did you occupy the same residence for at least six months during 1992? . . . . . 5  Yes  No
- 6 If you owned real property, was the current market value of your real property more than \$85,000? . . . . . 6  Yes  No
- 7 Can you be claimed as a dependent on another taxpayer's 1992 federal return? (If you checked a shaded box on line 4, 5, 6 or 7 stop; you do not qualify for this credit.) . . . . . 7  Yes  No
- 8 Did you own or pay rent for your residence during 1992? . . . . . 8  Own  Rent

**Complete Schedule A or B and Schedule C on the back before continuing**

- 9 Did you enter an amount for exemption on line 20 of this claim? . . . . . 9  Yes  No
- 10 Enter real property taxes paid or 25% of adjusted rent paid (from line 21 or 25) . . . . . 10
- 11 Enter household gross income from line 34 (If more than \$18,000, stop; you do not qualify for this credit.) If the amount on line 11 is "0" or less, skip line 12 and enter "0" on line 13 . . . . . 11
- 12 Enter from the table below the rate that applies to your household gross income . . . . . 12

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

- 13 Multiply line 11 by line 12 . . . . . 13
- 14 Subtract line 13 from line 10. (If line 13 is more than line 10, stop; no credit is allowed) . . . . . 14
- 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 . . . . . 15
- 16 Credit limitation (see line 16 instructions; enter amount from table) . . . . . 16
- 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 line 17 instructions.) . . . . . 17

**Be sure to sign and date this form.**

• If you are filing a New York State income tax return, transfer the amount on line 17 of this form to Form IT-200, line 32, or to Form IT-201, line 70, whichever you are filing. Attach Form IT-214 to your return.  
 • If you are not filing a return, mail this form to: NYS Income Tax, W A Harriman Campus — Refund '92, Albany NY 12227-0125.

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	<b>Sign Here</b>	Your signature	Date
	Firm's name (or yours, if self-employed)	Preparer's social security number			Spouse's signature (if joint claim)	Date
	Firm's address	Employer identification number				

**Schedule A - To be completed by homeowners. Enter the amounts you and all qualified members of your household paid during 1992.**

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 1992.**

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 1992 .....	22		
23 If line 22 includes charges for: <b>Enter:</b>			
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, <b>stop</b> ; you do not qualify) .....	24		
25 Enter 25% of line 24 here and on line 10. (If over \$1,350, <b>stop</b> ; 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 date of birth of everyone, including yourself, who lived in your household in 1992. Enter total number of household members in the box on line 26 .....	26	
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Name	Social Security Number	Date of Birth

**Enter the total of all amounts, even if not taxable, that the above household members received during 1992.**

27 Federal adjusted gross income (from Form 1040A, line 16, Form 1040EZ, line 3, or Form 1040, line 31) If you do not have to file a federal return, enter the amount that would be included in federal adjusted gross income if a federal return had been required .....	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, then round to the nearest whole dollar and enter on line 11 .....	34		