

Claim for Real Property Tax Credit For Homeowners and Renters

1994 **IT-214**

For office use only



| | | | |
|---------------|---|--|---|
| Print or type | Read your instructions carefully. This is a scannable form. Please file original with Tax Department. | | |
| | 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 |
| | City, village or post office | State | ZIP code |
| | Address of New York residence that qualifies you for this credit, if different from above | | Qualifying social security number if different from above |
| | City, village or post office | State NY | ZIP code |

- 1 Did you live in a nursing home, public housing or other residence completely exempted from real property taxes in 1994?
(If you checked Yes, you must attach an explanation to your real property tax credit claim. See 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, 1994? (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 1994? 4. Yes No
- 5 Did you occupy the same residence for at least six months during 1994? 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 1994 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 1994? 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.

Be sure to
sign and date
this form.

| 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 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 instructions.) 17. , ,

• 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 71, whichever you are filing. Attach Form IT-214 to your return.
• If you are not filing a return, mail this form to: STATE PROCESSING CENTER, ONE WATERVLIE T AVE EXT, ALBANY NY 12261-0001.

| | | | | | | |
|---|--|-----------------------------------|---|----------------------|-------------------------------------|------|
| Paid Preparer's Use Only | Preparer's signature | Date | Check if self-employed <input type="checkbox"/> | Sign Here | 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 1994.

- 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 1994.

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 1994 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
- 24 Adjusted rent (subtract line 23 from line 22; if monthly average is over \$450, **stop**; you do not qualify) 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 1994. Enter the total number of household members in the boxes 26.

| Name | Social security number | Year of birth |
|------|------------------------|---------------|
| | - - | 1 9 |
| | - - | 1 9 |
| | - - | 1 9 |
| | - - | 1 9 |
| | - - | 1 9 |
| | - - | 1 9 |
| | - - | 1 9 |
| | - - | 1 9 |

Enter the total of all amounts, even if not taxable, that the above household members received during 1994.



- 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, and on line 11, rounded to the nearest whole dollar 34. , ,