



Claim for Real Property Tax Credit

For Homeowners and Renters

IT-214

New York State Department of Taxation and Finance

For office use only

Last name		First name and middle initial (if joint return, 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				New York State county of residence	
City, village or post office		State	ZIP code		
		NY			
				Qualifying social security number if different from above (see instructions)	

1 Did you live in a nursing home or was your residence completely exempted from real property taxes in 1988? (If you checked Yes, you must attach an explanation to your real property tax credit claim. See line 1 instructions.)	1	<input type="checkbox"/> Yes	<input type="checkbox"/> No																				
2a. Including yourself, how many members of your household are filing Form IT-214? Enter number.	2a	<input type="text"/>																					
b. Were any of these household members (or your spouse, if this is a joint claim) 65 or older on December 31, 1988? (If Yes, enter qualifying social security number in the box above line 1.)	2b	<input type="checkbox"/> Yes	<input type="checkbox"/> No																				
3 Were you a New York State resident for all of 1988?	3	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No																				
4 Did you occupy the same residence for at least six months during 1988?	4	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No																				
5 If you owned real property, was the current market value of your real property more than \$85,000?	5	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No																				
6 Can you be claimed as a dependent on another taxpayer's 1988 federal return? (If you checked a shaded box on line 3, 4, 5 or 6 stop; you do not qualify for this credit.)	6	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No																				
7 Did you own or pay rent for your residence during 1988?	7	<input type="checkbox"/> Own	<input type="checkbox"/> Rent																				
Complete Schedule A or B and Schedule C on page 2 before continuing																							
8 Did you enter an amount for exemption on line 19 of this claim?	8	<input type="checkbox"/> Yes	<input type="checkbox"/> No																				
9 Enter real property taxes paid or 25% of adjusted rent paid (from line 20 or 24).	9	<input type="text"/>																					
10 Enter household gross income from line 33. (If more than \$18,000, stop; you do not qualify for this credit)	10	<input type="text"/>																					
11 Enter from the table below the rate that applies to your household gross income.	11	<input type="text"/>																					
<table border="1"> <thead> <tr> <th>If the amount on line 10 is:</th> <th>Your rate is:</th> <th>If the amount on line 10 is:</th> <th>Your rate is:</th> </tr> </thead> <tbody> <tr> <td>\$0 to \$3,000</td> <td>.035</td> <td>\$9,001 to \$11,000</td> <td>.055</td> </tr> <tr> <td>\$3,001 to \$5,000</td> <td>.040</td> <td>\$11,001 to \$14,000</td> <td>.060</td> </tr> <tr> <td>\$5,001 to \$7,000</td> <td>.045</td> <td>\$14,001 to \$18,000</td> <td>.065</td> </tr> <tr> <td>\$7,001 to \$9,000</td> <td>.050</td> <td></td> <td></td> </tr> </tbody> </table>				If the amount on line 10 is:	Your rate is:	If the amount on line 10 is:	Your rate is:	\$0 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		
If the amount on line 10 is:	Your rate is:	If the amount on line 10 is:	Your rate is:																				
\$0 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																						
12 Multiply line 10 by line 11.	12	<input type="text"/>																					
13 Subtract line 12 from line 9. (If line 12 is more than line 9, stop; no credit is allowed)	13	<input type="text"/>																					
14 If you entered an amount on line 19, enter 25% of line 13 or, if no entry was made on line 19, enter 50% of line 13.	14	<input type="text"/>																					
15 Credit limitation (see line 15 instructions; enter amount from table).	15	<input type="text"/>																					
16 Enter the amount from line 14 or 15; 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 16 instructions.)	16	<input type="text"/>																					

Be sure to sign and date this form.

- If you are filing a New York State income tax return, transfer the amount on line 16 of this form to Form IT-200, line 28, or to Form IT-201, line 74, 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 '88, Albany, NY 12227-0125.

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				

