



Claim for Real Property Tax Credit For Homeowners and Renters

IT-214

Amended

Step 1 — Enter identifying information

Attach label, or print or type	Your first name and middle initial	Your last name <i>(for a joint claim, enter spouse's name on line below)</i>		▼ Your social security number	<input type="text"/>	
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number	<input type="text"/>	
	Current mailing address <i>(number and street or rural route)</i>			Apartment number	New York State county of residence	•
	City, village, or post office		State	ZIP code	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	ZIP code	NY		

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 2007? **1.** Yes No
- 2 Did you occupy the same residence for at least six months during 2007? **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 2007? **3.** Yes No
- 4 Can you be claimed as a dependent on another taxpayer's 2007 federal return? **4.** Yes No
- 5 Did you reside in public housing, or other residence completely exempted from real property taxes in 2007? *(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 2007? *(If you mark an X in the Yes box, see instructions.)* **6.** Yes No
- 7 Qualifying social security number of household member 65 or older *(see instructions)* **7.**
- 8 List below the name, social security number, and the year of birth for each household member.

A — Household member's name <i>(attach additional sheets if necessary; see instructions)</i>	B — Social security number	C — Year of birth
Your name	<input type="text"/>	<input type="text"/>
Spouse if married	<input type="text"/>	<input type="text"/>
Household member	<input type="text"/>	<input type="text"/>
Household member	<input type="text"/>	<input type="text"/>

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 2007.

- 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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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 2007. <i>(Do not include any subsidized part of your rental charge.)</i>	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 <i>(divide line 20 by the number of months you paid rent)</i>	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 2007 <i>(see instructions)</i>	23.			
	24	Special assessments	24.			
	25	Add lines 23 and 24	25.			
	26	Exemption for homeowners 65 and over <i>(optional - see instructions)</i>	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

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.

Step 6 — Finish your claim

34 Direct deposit: If you are **not** attaching this claim to your income tax return and want your credit from line 33 deposited directly in your bank account, complete **a**, **b**, and **c** *(see instructions)*.

a Routing number ●

b Account type: ● Checking ● Savings c Account number ●

▼ Paid preparer's use only ▼	
Preparer's signature	▼ SSN or PTIN:
Firm's name <i>(or yours, if self-employed)</i>	● Employer identification number
Address	Mark an X if self-employed <input type="checkbox"/>
	Date

▼ Taxpayer(s) sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation <i>(if joint claim)</i>	
Date	▼ Daytime phone number

- 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, P O BOX 61000, ALBANY NY 12261-0001.

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Please file this original scannable form with the Tax Department.