



Claim for Real Property Tax Credit For Homeowners and Renters

Step 1 — Enter identifying information

Form with fields for name, address, social security numbers, and state (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 2008?
2 Did you occupy the same residence for at least six months during 2008?
3 Did you own real property with a current market value of more than \$85,000 during 2008?
4 Can you be claimed as a dependent on another taxpayer's 2008 federal return?
5 Did you reside in public housing, or other residence completely exempted from real property taxes in 2008?
6 Did you live in a nursing home during 2008?

7 Qualifying social security number of household member 65 or older
8 List below the name, social security number, and the year of birth for each household member.

Table with 3 columns: A - Household member's 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 2008.

- 9 Federal adjusted gross income
10 New York State additions to federal adjusted gross income
11 Social security payments not included on line 9
12 Supplemental security income (SSI) payments
13 Pensions and annuities (including railroad retirement benefits) not included on lines 9 through 12
14 Cash public assistance and relief
15 Other income
16 Household gross income
17 Enter rate from Table 1
18 Multiply line 16 by line 17



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 2008. (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.		.		
Homeowners only	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 2008 (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.

Step 6 — Finish your claim

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

a Routing number ●

b Account type: ● Checking ● Savings

c Account number ●

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		<input type="text"/>

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

▼ Taxpayer(s) sign here ▼	
Your signature	
Your occupation	
● Spouse's signature and occupation (if joint return)	
Date	▼ Daytime phone number
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 form with the Tax Department.

2142080094

