



# Claim for Real Property Tax Credit For Homeowners and Renters

### Step 1 – Enter identifying information

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	<b>Important:</b> You <b>must</b> enter your social security number(s) in the boxes above.
Street address of New York residence that <b>qualifies</b> you for this credit, if different from above					
City, village, or post office		State	ZIP code	<b>NY</b>	

### Step 2 – Determine eligibility *(For lines 1 through 6, mark an X in the appropriate box.)*

- Were you a New York State resident for all of 2009? .....  1. Yes  No
- Did you occupy the same residence for at least six months during 2009? .....  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.
- Did you own real property with a current market value of more than \$85,000 during 2009? .....  3. Yes  No
- Can you be claimed as a dependent on another taxpayer's 2009 federal return? .....  4. Yes  No
- Did you reside in public housing, or other residence completely exempted from real property taxes in 2009? *(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.
- Did you live in a nursing home during 2009? *(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 2009.

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



**Step 4 – Compute real property tax**

<b>Renters only</b>	<b>19</b>	Enter the <b>total</b> amount of rent you and all members of your household paid during the year 2009. (Do not include any subsidized part of your rental charge.) .....	<b>19.</b>	<input type="text"/>	.	<input type="text"/>	
	<b>20</b>	<b>Adjusted rent – If line 19 includes charges for:</b>	<b>Enter on line 20</b>				
		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 <b>or</b> heat and gas .....	85% (.85) of line 19				
		none of the above .....	100% of line 19 .....	<b>20.</b>	<input type="text"/>	.	<input type="text"/>
	<b>21</b>	Average monthly adjusted rent (divide line 20 by the number of months you paid rent) .....	<b>21.</b>	<input type="text"/>	.	<input type="text"/>	
	<b>22</b>	Multiply line 20 by 25% (.25); enter here and on line 28 .....	<b>22.</b>	<input type="text"/>	.	<input type="text"/>	
<b>Homeowners only</b>	<b>23</b>	Real property taxes paid during the year 2009 (see instructions) .....	<b>23.</b>	<input type="text"/>	.	<input type="text"/>	
	<b>24</b>	Special assessments .....	<b>24.</b>	<input type="text"/>	.	<input type="text"/>	
	<b>25</b>	Add lines 23 and 24 .....	<b>25.</b>	<input type="text"/>	.	<input type="text"/>	
	<b>26</b>	Exemption for homeowners 65 and over (optional - see instructions) .....	<b>26.</b>	<input type="text"/>	.	<input type="text"/>	
	<b>27</b>	Add lines 25 and 26; enter here and on line 28 .....	<b>27.</b>	<input type="text"/>	.	<input type="text"/>	

**Step 5 – Compute credit amount**

**28 Renters:** Enter amount from line 22. **Homeowners:** Enter amount from line 27 (see instructions) .....

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 .....

**31** Multiply line 30 by 50% (.5) (However, if you entered an amount on line 26, multiply line 30 by 25% (.25).) .....

**32** Credit limit (see instructions; enter amount from chart) .....

**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.) .....

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 – Enter account information (see instructions)**

**34 Direct deposit:** If you are **not** attaching this claim to your income tax return, complete the following to have your refund of real property tax credit from line 33 deposited directly in your bank account.

**Note:** If the funds for your refund would go to an account outside the U.S., mark an **X** in this box (see instructions) ....

**34a** Routing number •

**34b** Account type: •  Checking •  Savings **34c** Account number •

<b>Third-party designee? (see instr.)</b> 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"/>	

<b>▼ Paid preparer must complete (see instructions) ▼</b>	Date:
Preparer's signature	▶ Preparer's NYTPRIN
Firm's name (or yours, if self-employed)	▼ Preparer's SSN or PTIN
Address	• Employer identification number
E-mail:	Mark an <b>X</b> if self-employed <input type="checkbox"/>

<b>▼ Taxpayer(s) must sign here ▼</b>	
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.**

2142090094



**Please file this original scannable form with the Tax Department.**