



Claim for Real Property Tax Credit For Homeowners and Renters

Step 1 – Enter identifying information

Your first name and middle initial		Your last name (for a joint claim , enter spouse's name on line below)		Your date of birth (MMDDYYYY)		▼ Your social security number		
Spouse's first name and middle initial		Spouse's last name		Spouse's date of birth (MMDDYYYY)		▼ Spouse's social security number		
Current mailing address (number and street or rural route)				Apartment number		New York State county of residence		
City, village, or post office		State	ZIP code	Country (if not United States)		You must enter date(s) of birth and social security number(s) 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.)

- Were you a New York State resident for all of 2011? 1. Yes No
- Did you occupy the same residence for at least six months during 2011? 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 2011? 3. Yes No
- Can you be claimed as a dependent on another taxpayer's 2011 federal return? 4. Yes No
- Did you reside in public housing, or other residence completely exempted from real property taxes in 2011? (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 2011? (If you mark an **X** in the Yes box, see instructions.) 6. Yes No
- Complete below for the qualifying household member 65 or older (see instructions).

A – First name	Last name	B – Social security number	C – Year of birth

8 Complete below for all household members not included on line 7 (attach additional sheets if needed; see instructions).

A – First name	Last 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 2011.

- 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
- New York State additions to federal adjusted gross income
- Social security payments not included on line 9
- Supplemental security income (SSI) payments
- Pensions and annuities (including railroad retirement benefits) not included on lines 9 through 12
- Cash public assistance and relief
- Other income
- Household gross income (add lines 9 through 15; round to the nearest whole dollar)
If line 16 is more than \$18,000, **stop**; you do not qualify for this credit.
- Enter rate from Table 1 (see instructions)
- 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 2011. (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.		.	
	21	Average monthly adjusted rent (divide line 20 by the number of months you paid rent) If line 21 is more than \$450, stop ; you do not qualify for this credit.	21.		.	
	22	Multiply line 20 by 25% (.25); enter here and on line 28	22.		.	
Homeowners only	23	Real property taxes paid during the year 2011 (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-201, line 67.
- If you are **not attaching this claim to a New York State income tax return** (see instructions):
 Mark one refund choice: direct deposit (fill in line 34) - or - debit card - or - paper check

Step 6 – Enter account information (see instructions)

34 Direct deposit: 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 •

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

▼ Taxpayer(s) must 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.

