New York State Department of Taxation and Finance

Claim for Real Property Tax Credit

For Homeowners and Renters

IT-214

2012

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 *(mm-dd-yyyy)*	Your social security number
Spouse's first name and middle initial	Spouse's last name	Spouse's date of birth *(mm-dd-yyyy)*	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 **NY**	ZIP code	

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 2012? ..... **1** Yes ☐ No ☐

2 Did you occupy the same residence for at least six months during 2012? ..... **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 2012? ..... **3** Yes ☐ No ☐

4 Can you be claimed as a dependent on another taxpayer's 2012 federal return? ..... **4** Yes ☐ No ☐

5 Did you reside in public housing, or other residence completely exempted from real property taxes in 2012? *(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 2012? *(If you mark an **X** in the* Yes *box, see instructions.)* ..... **6** Yes ☐ No ☐

7 Complete below for the qualifying household member 65 or older *(see instructions)*.

A – First name	Last name	**B –** Social security number	**C –** Date of birth *(mm-dd-yyyy)*

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

A – First name	Last name	**B –** Social security number	**C –** Date of birth *(mm-dd-yyyy)*

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 2012.

9 Federal adjusted gross income If any household members do not have to file a federal return, see instructions	**9**	.00
10 New York State additions to federal adjusted gross income	**10**	.00
11 Social security payments not included on line 9	**11**	.00
12 Supplemental security income (SSI) payments	**12**	.00
13 Pensions and annuities (including railroad retirement benefits) not included on lines 9 through 12	**13**	.00
14 Cash public assistance and relief	**14**	.00
15 Other income	**15**	.00
16 Household gross income *(add lines 9 through 15)*	**16**	.00
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**	.00

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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 2012. *(Do not include any subsidized part of your rental charge.)*	19	.00
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	.00
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	.00
22	Multiply line 20 by 25% (.25); enter here and on line 28	22	.00

Homeowners only

23	Real property taxes paid during the year 2012 *(see instructions)*	23	.00
24	Special assessments	24	.00
25	Add lines 23 and 24	25	.00
26	Exemption for homeowners 65 and over *(optional - see instructions)*	26	.00
27	Add lines 25 and 26; enter here and on line 28	27	.00

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.	28	.00
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.	29	.00
30	Subtract line 29 from line 28	30	.00
31	Multiply line 30 by 50% (.5) *(However, if you entered an amount on line 26, multiply line 30 by 25% (.25).)*	31	.00
32	Credit limit *(see instructions; enter amount from chart)*	32	.00
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	.00

- 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 filing this claim with 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 *(see instructions)*: Complete the following to have your refund deposited directly to your bank account.

34a Routing number _____ **34b** Account type: ☐ Personal checking - **or** - ☐ Personal savings - **or** - ☐ Business checking - **or** - ☐ Business savings

Note: If the funds for your refund would go to an account outside the U.S., mark an ***X*** in this box *(see instructions)* ..... ☐ **34c** Account number _____

Third-party designee? *(see instr.)* Yes ☐ No ☐	Print designee's name	Designee's phone number ( )	Personal identification number (PIN)
	E-mail:		

▼ **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
	Mark an ***X*** if self-employed ☐
E-mail:	

▼ **Taxpayer(s) must sign here** ▼	
Your signature	
Your occupation	
Spouse's signature and occupation *(if joint claim)*	
Date	Daytime phone number ( )
E-mail:	

- If you **are filing** a NYS income tax return, submit this form with 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.

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