



Claim for New York City Enhanced Real Property Tax Credit For Homeowners and Renters

Step 1 – Enter identifying information

Form with fields for Your first name, Spouse's first name, Current mailing address, City, State, ZIP code, Country, and Social Security numbers.

Step 2 – Determine eligibility (For lines 1 through 5, mark an X in the appropriate box.)

- 1 Were you a New York City resident for all of 2014?
2 Did you occupy the same residence for at least six months during 2014?
3 Can you be claimed as a dependent on another taxpayer's 2014 federal return?
4 Did you reside in public housing, or other residence completely exempted from real property taxes in 2014?
5 Did you live in a nursing home during 2014?

6 Complete below for all household members (submit additional sheets if needed; see instructions).

Table with columns: A – First name, Last name, B – Social security number. Includes grid for entering names and SSNs.



For office use only

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 2014.

7	Federal adjusted gross income If any household members do not have to file a federal return, see instructions	7		00
8	New York State additions to federal adjusted gross income	8		00
9	Social security payments not included on line 7	9		00
10	Supplemental security income (SSI) payments	10		00
11	Pensions and annuities (including railroad retirement benefits) not included on lines 7 through 10	11		00
12	Cash public assistance and relief	12		00
13	Other income	13		00
14	Household gross income (add lines 7 through 13; see instructions)	14		00
If line 14 is \$200,000 or more, stop ; you do not qualify for this credit.				
15	Enter rate from Table 1 (see instructions)	15		
16	Multiply line 14 by line 15	16		00

Step 4 – Compute real property tax

Renters only	17	Enter the total amount of rent you and all members of your household paid during 2014. (Do not include any subsidized part of your rental charge.)	17		00
	18	Adjusted rent – If line 17 includes charges for: Enter on line 18 heat, gas, electricity, furnishings, and board..... 80% (.8) of line 17 heat, gas, electricity, and furnishings..... 90% (.9) of line 17 heat, gas, and electricity 92% (.92) of line 17 heat or heat and gas 94% (.94) of line 17 none of the above 100% of line 17	18		00
	19	Multiply line 18 by 15.75% (.1575); enter here and on line 23	19		00
	20	Real property taxes paid during 2014 (see instructions).....	20		00
Homeowners only	21	Special assessments	21		00
	22	Add lines 20 and 21; enter here and on line 23	22		00



Your social security number									

Step 5 – Compute credit amount

23 Renters: Enter amount from line 19. Homeowners: Enter amount from line 22 (see instructions)	23		00
If line 23 is zero or less, stop ; no credit is allowed.			
24 Enter amount from line 16	24		00
If line 24 is equal to or more than line 23, stop ; you do not qualify for this credit.			
25 Subtract line 24 from line 23	25		00
26 Enter rate from Table 2 (see instructions)	26		
27 Multiply line 25 by the rate on line 26	27		00
28 Credit limit	28		500 00
29 Enter the amount from line 28 or 27, whichever is less. This is the credit for your household. (If more than one member of your household is filing Form NYC-208, see instructions.)	29		00

- If you are **filing this claim with your New York State income tax return:**
Enter the line 29 amount on Form IT-201, line 70a.
- 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 30) - or - debit card - or - paper check

Step 6 – Enter account information for direct deposit (see instructions)

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

30 Direct deposit (see instructions): Complete the following to have your refund deposited directly to your bank account.

30a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

30b Routing number **30c** 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:		

▼ 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:		NYTPRIN excl. code

▼ 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:
NYS TAX PROCESSING, PO BOX 22017, ALBANY NY 12201-2017





Change to Mailing Address for Certain Income Tax Credit Claim Forms

Effective January 1, 2017, the mailing address for the following forms has changed:

IT-214, *Claim for Real Property Tax Credit*

NYC-208, *Claim for New York City Enhanced Real Property Tax Credit*

NYC-210, *Claim for New York City School Tax Credit*

You must use the new address below and not what was printed on the prior year forms. The 2016 forms were revised and already list the new address. The address change only applies to the above credit claim forms submitted **without** Form IT-201, *Resident Income Tax Return*, or Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

If you are mailing any of the above claim forms (without a return), mail them to:

**NYS TAX PROCESSING
PO BOX 15192
ALBANY NY 12212-5192**

If you are not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Note: Claim forms that were mailed to the old address before January 1, 2017, will be forwarded.

If you are mailing any of the above claim forms **with** your return, follow the mailing instructions for that return.