

Emergency Energy Assistance Credit

Chapter 748 of the Laws of 1979, enacted November 28, 1979, provides a \$35.00 Emergency Energy Assistance Credit under section 606-A of the New York State Tax Law.

To qualify for this credit, a recipient must meet the following conditions:

- (a) Attain the age of 65 years as of December 31, 1979. (Fiscal year filers qualify if they are 65 or over on the last day of their fiscal year.)
- (b) Be a resident of New York State at the time of filing for the credit.
- (c) Have "household gross income" for the entire year 1979 of less than \$14,000. (Fiscal year filers must determine if they qualify for this credit by computing "household gross income" for fiscal years ending in 1980.)
- (d) Cannot be claimed as a dependent on another taxpayer's 1979 Federal return.

"Household gross income" means the total 1979 Federal adjusted gross income of all related individuals residing in a household plus any New York State modifications required under section 612(b) of the Tax Law by the recipient or any related individuals residing in the household. The following items of income not included in Federal adjusted gross income, but received by the recipient or any related individual residing in the household, must also be included:

- (a) All payments received under the Federal Social Security Act
- (b) Railroad retirement benefits
- (c) Veteran's disability benefits
- (d) All other pensions and annuities
- (e) Gain from the sale or exchange of property
- (f) Support money
- (g) Disability benefits
- (h) Income earned abroad
- (i) Supplemental security income payments (SSI)
- (j) Unemployment compensation (portion not includable in Federal adjusted gross income)
- (k) Nontaxable interest received from the State of New York, its agencies, instrumentalities, public corporations or political subdivisions
- (l) Workers' compensation

- (m) "Loss-of-time" insurance
- (n) Cash public assistance and relief (other than medical assistance for the needy)
- (o) nontaxable strike benefits

Household gross income does not include surplus food or other relief in kind.

Household gross income must include all income received by all related members of the household while they are members of the household. Members of the household include the taxpayer and all other related individuals who share the residence.

Federal adjusted gross income for the purpose of computing this credit is the total amount of 1979 Federal adjusted gross income that the taxpayer and all related individuals residing with the taxpayer report on their 1979 Federal returns. If the taxpayer or any related individual residing with the taxpayer is not required to file a Federal return, then the Federal adjusted gross income must be computed as though a Federal return had been required.

The credit is allowed, to each qualified recipient, for extraordinary increases in residential energy costs. This credit reduces any tax under Article 22 and is refundable by completing form IT-216, New York State Claim for Energy Assistance Credit, and attaching this form to their New York State tax return. If a recipient is not required to file a New York State tax return, he may claim the credit and receive a refund by filing form IT-216.

Where a husband and wife file separate New York State income tax returns, the credit shall be allowed to only one spouse.

No interest is payable on a refund resulting from the Emergency Energy Assistance Credit.

This act took effect November 28, 1979 and applies to taxable years beginning on or after January 1, 1979 and before January 1, 1980.