NEW YORK STATE 2024

Department of Taxation and Finance
Claim for Real Property Tax Credit
For Homeowners and Renters
Tax Law – Section 606(e)

IT-214

Step 1 – Enter identifying information

Your first name	MI	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	MI	Spouse's last name	Spouse's date of birth *(mmddyyyy)*	Spouse's Social Security number

Current mailing address *(number and street or PO Box)*	Apartment number	New York State county of residence

City, village, or post office	State	ZIP code	Country	
				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	Apartment number

City, village, or rural route	State	ZIP code
	NY	

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 2024 .... **1** Yes ☐ No ☐

2 Did you occupy the same residence for at least six months during 2024?................................. **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 2024? ...... **3** Yes ☐ No ☐

4 Can you be claimed as a dependent on another taxpayer's 2024 federal return?...................... **4** Yes ☐ No ☐

5 Did you reside in public housing, or other residence completely exempted from real property taxes in 2024? *(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 2024? *(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 *(mmddyyyy)*

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

A – First name	Last name	B – Social Security number	C – Date of birth *(mmddyyyy)*

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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 2024.

9 Federal adjusted gross income (FAGI) *(see instructions)*	**9**	.00
10 New York State additions to FAGI	**10**	.00
11 Social Security payments not included on line 9	**11**	.00
12 Supplemental Security Income 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; see instructions)*............	**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

Step 4 – Compute real property tax

Renters only	**19**	Enter the **total** amount of rent you and all members of your household paid during 2024. *(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% (0.5) of line 19 heat, gas, electricity, and furnishings .... 75% (0.75) of line 19 heat, gas, and electricity .... 80% (0.8) of line 19 heat **or** heat and gas .... 85% (0.85) 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% (0.25); enter here and on line 28	**22**	.00
Homeowners only	**23**	Real property taxes paid during 2024 *(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)* .... **28** _____ .00

   If line 28 is zero or less, **stop;** no credit is allowed.

29 Enter amount from line 18 .... **29** _____ .00

   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** _____ .00

31 Multiply line 30 by 50% (0.5) *(However, if you entered an amount on line 26, multiply line 30 by 25% [0.25].)* .... **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 -** ☐ 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)* .... ☐

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

34a Account type: ☐ Personal checking **- or -** ☐ Personal savings **- or -** ☐ Business checking **- or -** ☐ Business savings

34b Routing number [_____] **34c** Account number [_____]

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

▼ **Paid preparer must complete** ▼ *(see instructions)*	Preparer's NYTPRIN	NYTPRIN excl. code	▼ **Taxpayer(s) must sign here** ▼
Preparer's signature	Preparer's printed name		Your signature
Firm's name *(or yours, if self-employed)*	Preparer's PTIN or SSN		Your occupation
Address	Employer identification number		Spouse's signature and occupation *(if joint claim)*
		Date	Date / Daytime phone number ( )
Email:			Email:

• 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 15192, ALBANY NY 12212-5192.

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