ew York State Department of Taxation and Finance

T-214 Claim For Real Property Tax Credit for Homeowners and Renters

1985

Last name	First name and initial	Spouse's first name and initial (if joint claim)	Your social security number
Home address (number and street or rural route)		Apt. Number	Spouse's social security number
City, village or post office	State	ZIP code	New York State county of residence
Full address of New York residence that qualifies you for this credit (if different from above; if not, enter "same")			Qualifying social security number if different than above (see inst.)

Did you live in a nursing home or was your residence completely exempted from real property taxes in 1985?	1	☐ Yes	☐ No
Including yourself, how many members of your household are filing Form IT-214? Enter number	2a		
Were any of these household members (or your spouse, if this is a joint claim) 65 or older on December 31, 1985? (If yes, enter qualifying social security number in the box above line 1.)	2b	☐ Yes	☐ No
Were you a New York State resident for all of 1985?	3	☐ Yes	☐ No
Did you occupy the same residence for at least six months during 1985?	4	☐ Yes	☐ No
If you owned real property, was the current market value of your real property in excess of $85,000?	5	☐ Yes	☐ No
Can you be claimed as a dependent on another taxpayer's 1985 federal return? *(If you checked a* **shaded** *box on line 3, 4, 5 or 6,* **stop**; *you do not qualify for this credit.)*	6	☐ Yes	☐ No
Did you own or pay rent for your residence during 1985?	6a	☐ Own	☐ Rent
Enter real property taxes paid **or** 25% of adjusted rent paid (from page 2 line 18 or 22)	7		
Enter household gross income from page 2, line 32. *(If this amount is more than $18,000,* **stop**; *you do not qualify for this credit.)*	8		
Enter from this table the rate that applies to your household gross income	9		
Multiply line 8 by line 9; enter the result	10		
Subtract line 10 from line 7. *(If line 10 is more than line 7,* **stop**; *no credit is allowed.)*	11		
If you entered an amount on page 2, line 17 enter 25% of line 11 **OR** If no entry was made on line 17, enter 50% of line 11	12		
Credit limitation *(see line 13 instructions; enter amount from table)*	13		
Enter the amount from line 12 or 13, whichever is **less**. This is the credit for your household. *(If more than one member of your household is filing Form IT-214, see line 14 instructions.)*	14		

Be sure to SIGN and DATE this form.

If the amount on line 8 is:	Your rate is:	If the amount on line 8 is:	Your rate is:
$0 to $3,000	.035	$9,001 to $11,000	.055
$3,001 to $5,000	.040	$11,001 to $14,000	.060
$5,001 to $7,000	.045	$14,001 to $18,000	.065
$7,001 to $9,000	.050		

- If you are filing a New York State income tax return, transfer the amount on line 14 of this form to Form IT-200, line 25 or to Form IT-201, line 69, whichever you are filing. Attach this claim form to your return.
- If you are not filing a return, mail this form to: New York State Income Tax, W.A. Harriman Campus-REFUND '85, Albany, NY 12227

Your signature	Spouse's signature (if joint claim)	Date	For office use only
Paid preparer's signature and address		Date	

Schedule A — Real Property Taxes Paid

Homeowners — *Enter the amounts* ***you and all qualified members of your household*** *paid during 1985*

Real property taxes *(including school district taxes)*	15	
Special assessments	16	
At your election, the amount of taxes not paid due to the exemption for persons 65 or older under Section 467 of the Real Property Tax Law *(veteran's tax exemption does not qualify)*	17	
Real property taxes paid *(add lines 15 through 17)* Enter here and on page 1, line 7	18	

Schedule B — Rent Constituting Real Property Taxes Paid

If your residence was 100% exempt from real property taxes, **stop;** *you do not qualify for this credit.*

Enter the rent you and all members of your household paid during 1985		19	
If line 19 includes charges for:	**Enter:**		
heat, gas, electricity, furnishings and board	50% of line 19		
heat, gas, electricity and furnishings	25% of line 19		
heat, gas and electricity	20% of line 19		
heat **or** heat and gas	15% of line 19		
none of the above	0	20	
Adjusted rent *(Subtract line 20 from line 19; if monthly average is over $450,* **stop**; *you do not qualify.)*		21	
Enter 25% of line 21 here and on page 1, line 7 *(If over $1,350,* **stop**; *you do not qualify for this credit.)*		22	

Schedule C — Household Gross Income of All Household Members

List below the name and social security number of everyone, including yourself, who lived in your household in 1985. Give the date of birth of any qualified household member who was 65 or older as of December 31, 1985. Enter total number of household members 23 ➧ ☐

ame	Social security number	Date of birth	Name	Social security number	Date of birth

Enter the amounts, even if not taxable, that the above household members received during 1985.

Federal adjusted gross income *(from Form 1040A, line 14; Form 1040EZ, line 3; or Form 1040, line 32)* If you do not have to file a federal return, enter the amount which would be included in federal adjusted gross income if a federal return had been required	24	
New York State additions to federal adjusted gross income	25	
Social security payments not included on line 24	26	
Supplemental security income payments (SSI)	27	
Pensions and annuities not included on lines 24 through 27	28	
Cash public assistance and relief	29	
Unemployment compensation not included on line 24	30	
Other income	31	
Household gross income *(add lines 24 through 31).* Enter this amount here, then round to the nearest whole dollar and enter on page 1, line 8	32	