1987

New York State — Department of Taxation and Finance

CLAIM FOR REAL PROPERTY TAX CREDIT IT-214

for Homeowners and Renters

Print or Type

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)		Apartment 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 1987? *(If you checked* **Yes,** *you* **Must** *attach an explanation to your real property tax credit claim. See line 1 instructions.)*	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, 1987? (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 1987?	3	☐ Yes ■ No
Did you occupy the same residence for at least six months during 1987?	4	☐ Yes ■ No
If you owned real property, was the current market value of all your real property more than $85,000?	5	■ Yes ☐ No
Can you be claimed as a dependent on another taxpayer's 1987 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 1987?	7	☐ Own ☐ Rent
Complete Schedule A or B and Schedule C on page 2 before continuing Did you enter an amount for exemption on page 2, line 19 of this claim?	8	☐ Yes ☐ No
Enter real property taxes paid **or** 25% of adjusted rent paid (from page 2, line 20 or 24)	9	
Enter household gross income from page 2, line 33. *(If this amount is more than $18,000,* **stop;** ***you do not qualify for this credit.)***	10	
Enter from the table below the rate that applies to your household gross income	11	

Be sure to SIGN and DATE this form.

If the amount on line 10 is:	Your rate is:	If the amount on line 10 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		

Multiply line 10 by line 11; enter the result	12	
Subtract line 12 from line 9. *(If line 12 is more than line 9,* **stop;** *no credit is allowed.)*	13	
If you entered an amount on page 2, line 19, enter 25% of line 13 **OR** If no entry was made on line 19, enter 50% of line 13	14	
Credit limitation *(see line 15 instructions; enter amount from table)*	15	
Enter the amount from line 14 or 15, 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 16 instructions.)*	16	

- If you are filing a New York State income tax return, transfer the amount on line 16 of this form to Form IT-200, line 28, or to Form IT-201, line 72, whichever you are filing. Attach Form IT-214 to your return.
- If you are not filing a return, mail this form to: New York State Income Tax, W. A. Harriman Campus – REFUND '87, Albany, NY 12227-0125

Your signature	Date	Spouse's signature (if joint claim)		For Office Use Only
Paid preparer's signature	Date	Check if self-employed ☐	Preparer's social security number / E.I. No.	
Firm's name (or yours, if self-employed) and address				

Schedule A — Real Property Taxes Paid

Homeowners — *Enter the amounts* ***you and all qualified members of your household*** *paid during 1987*

Real property taxes *(including school district taxes)*	17		
Special assessments	18		
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)* This entry is optional. See instructions	19		
Real property taxes paid *(add lines 17 through 19)* Enter here and on page 1, line 9	20		

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 1987	21		
If line 21 includes charges for: — **Enter:**			
heat, gas, electricity, furnishings and board — 50% of line 21			
heat, gas, electricity and furnishings — 25% of line 21			
heat, gas and electricity — 20% of line 21			
heat **or** heat and gas — 15% of line 21			
none of the above — 0	22		
Adjusted rent *(Subtract line 22 from line 21; if monthly average is over $450,* **stop;** *you do not qualify.)*	23		
Enter 25% of line 23 here and on page 1, line 9 *(If over $1,350,* **stop;** *you do not qualify for this credit.)*	24		

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 1987. Give the date of birth of any qualified household member who was 65 or older as of December 31, 1987. Enter total number of household members on line 25 | 25 | ➧ | |

Name	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 1987.

Federal adjusted gross income *(from Form 1040A, line 12, Form 1040EZ, line 3; or Form 1040, line 30)* If you do not have to file a federal return, enter the amount that would be included in federal adjusted gross income if a federal return had been required	26		
New York State additions to federal adjusted gross income	27		
Social security payments not included on line 26	28		
Supplemental security income payments (SSI)	29		
Pensions and annuities not included on lines 26 through 29	30		
Cash public assistance and relief	31		
Other income	32		
Household gross income *(add lines 26 through 32).* Enter this amount here, then round to the nearest whole dollar and enter on page 1, line 10	33		