OTPA

New York State Department of Taxation and Finance

Office of Tax Policy Analysis

ANNUAL STATISTICAL REPORT

January 2003

Real Property Circuit Breaker Tax Credit

2000 Credit Use by County
Includes 1999 Credit Use

George E. Pataki
Governor

Arthur J. Roth
Commissioner

Contents

Introduction		1
	Summary Statistics	2
Tables	Table 1: State Summary - 2000	2
	Table 2: Real Property Circuit Breaker Tax Credit Use By County - 1999-2000	3
	Table 3: Real Property Circuit Breaker Tax Credit - 1986-2000	5
	Table 4: Real Property Circuit Breaker Tax Credit Claimed by 6 Homeowners age 65 and over - 1999-2000	
	Table 5: Average Real Property Circuit Breaker Tax Credit Claimed by Homeowners age 65 and over - 1999-2000	6
	Table 6: Real Property Circuit Breaker Tax Credit Claimed by Homeowners under age 65 - 1999-2000	7
	Table 7: Average Real Property Circuit Breaker Tax Credit Claimed by Homeowners under age 65 - 1999-2000	7
	Alphabetical Listing of County Tables	8
	Unclassified	39
Appendices	Appendix A: 1999 Credit Use by County	A-1
	Appendix B: Claim for Real Property Tax Credit for Homeowners and Renters	B-1

Introduction

This statistical report provides information on households receiving real property tax circuit breaker credits as provided by Article 22, Section 606(e), of the New York State Tax Law. Qualified individuals may claim a credit in the amount of 50 percent of excess real property taxes, determined by the level of household gross income, and subject to certain specified conditions and limits. Eligibility for the credit depends on the size of household gross income ($18,000 or less), property use, and the value of the property or the adjusted rent of a tenant. The credit claimant must be a resident of the State for the entire taxable year. The maximum credit is $375 for taxpayers age 65 and over and $75 for taxpayers under age 65. The amount of the credit decreases as household gross income increases. Only one credit is allowed per household.[1]

This particular report contains two years of real property tax circuit breaker credit use. An analysis of the data for the most recent tax year of 2000 is in the body of the report. Appendix A contains data tables for the 1999 income tax year.

This report presents detailed information on circuit breaker credit use in each New York State county. Number of claims, total credits and average credit are displayed by filer age, type of residence and household income for the 2000 income tax year. In addition, the data tables include information on the number of claims filed without a personal income tax return. In effect, these stand-alone claims represent households with no New York State personal income tax liability receiving a cash payment attributable to the credit. Appendix B contains a copy of the 2000 form used to claim the credit, IT-214 Claim for Real Property Tax Credit for Homeowners and Renters.

[1] Information on claiming the credit, definitions for tax-related terms and answers to frequently asked questions appear in Publication 22, General Information on New York State's Real Property Tax Credit for Homeowners and Renters, which is prepared annually by the Department of Taxation and Finance.

Summary Statistics

For 2000, 298,736 households claimed the credit. The total amount of credits claimed exceeded $32.1 million, with an average credit of $107.57. Table 1 provides a general statistical overview of the 2000 real property circuit breaker tax credit.

Table 1: State Summary – 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**298,736**	**$32,136**	**$107.57**
Age:			
Under 65	191,016	10,796	56.51
65 and over	107,720	21,340	198.10
Type of Residence:			
Homeowner	34,056	3,794	111.39
Renter	264,680	28,342	107.08
Filing Category:			
IT-214 Alone	159,766	22,275	139.42
IT-214 with Return	138,970	9,861	70.95
Household Gross Income:			
$ 0 - $ 3,000	15,209	1,556	102.28
3,001 - 5,000	23,840	2,563	107.49
5,001 - 7,000	51,469	5,913	114.87
7,001 - 9,000	92,429	12,635	136.69
9,001 - 11,000	44,249	4,702	106.26
11,001 - 14,000	39,597	3,013	76.08
14,001 - 18,000	31,943	1,755	54.95

Major statistical highlights include:

- Almost 64 percent of the credit claimants were under age 65. However, these households received less than 34 percent of the total credit. This is because the maximum value of the credit for under age 65 households is $75 while householders age 65 and over can earn a credit up to a maximum of $375.

- More than 88 percent of the households claiming the credit were renters. They claimed 88 percent of the total credit for an average of $107.08 per household.

- Homeowners, though fewer in number than renters, received a larger average credit of $111.39.

- In 2000, the number of households claiming the credit decreased by 14,662 or 4.7 percent compared to 1999. Although total credit

claims decreased by $1.2 million in 2000, the average credit rose one percent to $107.57.

- Of all 2000 claims, 53 percent were filed without a regular New York State income tax return. In effect, these filers had no State income tax liability and were not required to file a tax return. However, because these filers met the residency requirements, had household gross income of $18,000 or less, owned real property with a total market value of $85,000 or less, and met the monthly rental limitations for renters among other conditions, they were still entitled to a credit for part of the real property taxes or rent they paid during 2000.

Table 2 displays a summary of credits received by residents of each county in New York for 1999 and 2000. Year-over-year, the number of claims requested by residents declined in all but eleven counties.

Table 2: Real Property Circuit Breaker Tax Credit Use By County – 1999-2000

	2000			1999		
County	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Albany	2,323	$157	$67.76	2,513	$170	$67.53
Allegany	653	51	77.80	716	55	76.13
Bronx	37,375	4,178	111.79	38,986	4,255	109.15
Broome	3,585	251	69.96	3,544	255	71.86
Cattaraugus	1,115	78	70.05	1,176	86	73.28
Cayuga	1,140	81	71.29	1,140	83	73.14
Chautauqua	2,978	217	73.00	3,242	247	76.03
Chemung	1,819	127	69.88	1,870	135	72.16
Chenango	564	43	75.60	585	46	78.98
Clinton	604	41	67.67	667	45	67.74
Columbia	335	26	77.91	378	31	81.60
Cortland	793	63	79.69	803	66	82.58
Delaware	516	43	83.13	553	46	83.68
Dutchess	671	67	100.31	745	76	102.51
Erie	27,675	2,322	83.89	29,624	2,568	86.69
Essex	351	25	70.37	331	25	74.96
Franklin	554	46	83.67	581	50	85.74
Fulton	1,395	107	76.44	1,428	113	79.02
Genesee	644	48	75.20	691	54	78.01
Greene	344	28	81.56	379	31	80.96
Hamilton	53	4	74.37	65	5	69.32
Herkimer	925	69	75.01	1,039	81	77.59
Jefferson	911	62	68.48	1,015	73	71.54
Kings	78,058	9,925	127.15	81,540	10,106	123.93

County	2000 Number of Credits	2000 Amount of Credits (000)	2000 Average Credit	1999 Number of Credits	1999 Amount of Credits (000)	1999 Average Credit
Lewis	145	12	79.72	184	16	85.53
Livingston	373	27	71.68	400	31	78.17
Madison	571	41	72.14	631	48	75.46
Monroe	11,295	863	76.43	11,681	923	79.01
Montgomery	1,214	104	85.35	1,298	116	89.46
Nassau	3,007	332	110.29	3,025	340	112.35
New York	34,439	4,271	124.01	37,206	4,398	118.20
Niagara	5,011	382	76.32	5,177	412	79.64
Oneida	3,983	293	73.60	4,200	323	76.82
Onondaga	5,983	482	80.60	6,155	517	84.03
Ontario	650	50	76.72	714	55	77.27
Orange	2,182	169	77.35	2,166	175	80.81
Orleans	516	44	85.31	583	53	90.63
Oswego	1,396	98	70.19	1,385	99	71.52
Otsego	657	53	81.31	755	60	79.11
Putnam	74	8	102.79	76	8	107.48
Queens	36,033	4,564	126.64	37,193	4,630	124.47
Rensselaer	1,760	127	72.17	1,805	134	74.38
Richmond	3,439	384	111.53	3,535	389	109.96
Rockland	788	69	87.31	834	72	86.67
St. Lawrence	1,014	71	69.94	1,019	73	71.25
Saratoga	1,085	75	68.72	1,205	83	68.57
Schenectady	2,153	178	82.48	2,293	205	89.51
Schoharie	305	25	82.97	335	30	89.30
Schuyler	182	14	78.45	185	15	81.15
Seneca	330	25	76.41	458	33	72.31
Steuben	1,230	86	69.70	1,342	95	70.71
Suffolk	3,660	401	109.52	4,174	483	115.71
Sullivan	1,525	108	70.57	1,381	108	77.92
Tioga	423	28	66.41	409	29	70.10
Tompkins	521	33	62.40	497	32	64.24
Ulster	1,369	103	75.47	1,255	97	77.18
Warren	658	47	71.07	657	48	72.33
Washington	509	41	81.35	549	43	78.99
Wayne	884	65	73.29	876	71	81.33
Westchester	2,594	251	96.80	2,601	259	99.39
Wyoming	424	36	85.85	456	39	84.87
Yates	203	15	75.41	227	17	75.20
Unclassified*	770	101	131.35	865	113	131.20
Grand Total	298,736	$32,136	$107.57	313,398	$33,371	$106.47

* Returns that could not be classified by county.

Table 3 summarizes real property circuit breaker tax credit (RPCBTC) use from 1986 through 2000. The current RPCBTC income and

residence eligibility criteria have existed since 1985. Some observations derived from examining the program during the last fifteen years include:

- The average credit claimed by individuals under 65 years old has dropped 3.4 percent during the fifteen year period.
- In contrast, the average credit claimed by individuals age 65 and over had increased almost steadily between 1986 and 2000, growing by 31.1 percent over the fifteen year period. The only year that saw a substantial decline was 1998, where data indicates that the average credit declined by approximately 9 percent from the previous year's figure.
- The share of total credit value claimed by those individuals age 65 and over had increased from slightly more than one half to almost two thirds between 1986 and 2000.

Table 3: Real Property Circuit Breaker Tax Credit – 1986-2000

	Claims			Total Credits (000)			Average Credit		
Year	Total	Under 65	65 and Over	Total	Under 65	65 and Over	Total	Under 65	65 and Over
2000	298,736	191,016	107,720	$32,136	$10,796	$21,340	$108	$57	$198
1999	313,398	202,243	111,155	33,371	11,796	21,575	106	58	194
1998	320,336	208,721	111,615	31,795	11,957	19,837	99	57	178
1997	368,919	231,767	137,152	40,205	13,437	26,767	109	58	195
1996	338,316	209,041	129,275	37,245	12,195	25,051	110	58	194
1995	331,457	202,008	129,449	35,907	11,585	24,323	108	57	188
1994	520,054	355,718	164,336	52,055	21,066	30,989	100	59	189
1993	479,052	321,208	157,844	48,001	18,848	29,153	100	59	185
1992	517,116	350,736	166,380	50,577	20,590	29,987	98	59	180
1991	449,718	298,506	151,212	43,306	17,336	25,970	96	58	172
1990	543,673	373,249	170,424	50,800	21,995	28,805	93	59	169
1989	509,771	336,301	173,470	48,247	19,764	28,483	95	59	164
1988	505,362	337,276	168,086	46,920	19,842	27,078	93	59	161
1987	499,577	333,820	165,757	45,880	19,788	26,092	92	59	157
1986	495,075	337,332	157,743	43,924	20,028	23,896	89	59	151

Table 4 compares the amount of real property taxes paid, the number of real property tax credits, and the amount of those credits for homeowners age 65 and over for tax years 1999 and 2000. Table 5 displays the average amount of real property taxes paid, average household income and average amount of credits. The amount of real property tax credit

that homeowners are eligible for is determined by subtracting a percentage of their household gross income from the real property taxes paid (including school district taxes). The percentage of household income subtracted from real property taxes increases with income up to an eligible income limit of $18,000.

Table 4 indicates that the total amount of credit claimed by homeowners age 65 and over declined by 13.6 percent in 2000. The drop in the credit is due to a 15.1 percent decrease in the number of homeowners age 65 and over claiming the credit. The data in Table 5 shows that the average household income for homeowners age 65 and over declined by 0.5 percent from 1999 to 2000, while the average property tax remained constant. However, the average credit amount increased by 1.7 percent.

Table 4. Real Property Circuit Breaker Tax Credit Claimed by Homeowners age 65 and over – 1999-2000

	2000			1999			Percent Change 1999 - 2000		
House Gross Income	Real Property Taxes Paid* ($000)	Number of Credits	Amount of Credits ($000)	Real Property Taxes Paid* ($000)	Number of Credits	Amount of Credits ($000)	Real Property Taxes Paid*	Number of Credits	Amount of Credits
Total	**$27,625**	**19,334**	**$3,007**	**$32,512**	**22,765**	**$3,480**	**(15.0)**	**(15.1)**	**(13.6)**
$ 0 - $ 3,000	817	615	187	761	586	175	7.4	4.9	6.9
3,001 - 5,000	726	612	160	790	656	173	(8.1)	(6.7)	(7.5)
5,001 - 7,000	1,402	1,220	277	1,745	1,525	337	(19.7)	(20.0)	(17.8)
7,001 - 9,000	3,690	3,163	600	4,300	3,730	700	(14.2)	(15.2)	(14.3)
9,001 - 11,000	4,712	3,546	594	5,475	4,226	690	(13.9)	(16.1)	(13.9)
11,001 - 14,000	7,583	5,162	703	8,980	6,090	829	(15.6)	(15.2)	(15.2)
14,001 - 18,000	8,695	5,016	486	10,461	5,952	576	(16.9)	(15.7)	(15.6)

* includes school district taxes paid

Table 5. Average Real Property Circuit Breaker Tax Credit Claimed by Homeowners age 65 and over – 1999-2000

	2000			1999			Percent Change 1999 - 2000		
House Gross Income	Average Real Property Taxes Paid*	Average Household Income	Average Amount of Credits	Average Real Property Taxes Paid*	Average Household Income	Average Amount of Credits	Average Real Property Taxes Paid*	Average Household Income	Average Amount of Credits
Total	**$1,429**	**$11,176**	**$156**	**$1,428**	**$11,234**	**$153**	**0.0**	**(0.5)**	**1.7**
$ 0 - $ 3,000	1,328	1,213	304	1,299	1,305	299	2.3	(7.1)	1.8
3,001 - 5,000	1,186	4,324	261	1,204	4,189	264	(1.5)	3.2	(0.9)
5,001 - 7,000	1,149	6,189	227	1,144	6,191	221	0.4	(0.0)	2.7
7,001 - 9,000	1,167	8,019	190	1,153	7,992	188	1.2	0.3	1.1
9,001 - 11,000	1,329	10,051	168	1,296	10,027	163	2.6	0.2	2.6
11,001 - 14,000	1,469	12,492	136	1,475	12,487	136	(0.4)	0.0	0.0
14,001 - 18,000	1,733	15,877	97	1,758	15,885	97	(1.4)	(0.0)	0.0

* includes school district taxes paid

Table 6 indicates that the total amount of credit claimed by homeowners under age 65 also declined in 2000. This 18.4 percent drop in the credit is also primarily due to a decrease in the number of homeowners under age 65 eligible for the credit. A decrease in property taxes paid also contributed to the drop in total credits claimed. The data in table 7 indicates that average household income of homeowners under age 65 declined by 2.2 percent from 1999 to 2000 and the average property tax declined by 3.6 percent. This resulted in a 9 percent decline in the average credit.

Table 6. Real Property Circuit Breaker Tax Credit Claimed by Homeowners under age 65 – 1999-2000

	2000			1999			Percent Change 1999 - 2000		
House Gross Income	Real Property Taxes Paid* ($000)	Number of Credits	Amount of Credits ($000)	Real Property Taxes Paid* ($000)	Number of Credits	Amount of Credits ($000)	Real Property Taxes Paid*	Number of Credits	Amount of Credits
Total	**$24,617**	**14,722**	**$786**	**$28,435**	**16,391**	**$963**	**(13.4)**	**(10.2)**	**(18.4)**
$ 0 - $ 3,000	1,766	1,160	84	1,768	1,119	87	(0.1)	3.7	(3.4)
3,001 - 5,000	1,355	925	61	1,464	941	68	(7.4)	(1.7)	(10.3)
5,001 - 7,000	2,139	1,447	91	2,394	1,563	110	(10.7)	(7.4)	(17.3)
7,001 - 9,000	2,829	1,861	109	3,249	2,076	142	(12.9)	(10.4)	(23.2)
9,001 - 11,000	3,306	2,035	110	3,892	2,312	143	(15.1)	(12.0)	(23.1)
11,001 - 14,000	5,513	3,215	158	6,435	3,623	198	(14.3)	(11.3)	(20.2)
14,001 - 18,000	7,709	4,079	173	9,233	4,757	215	(16.5)	(14.3)	(19.5)

* includes school district taxes paid

Table 7. Average Real Property Circuit Breaker Tax Credit Claimed by Homeowners under age 65 – 1999-2000

	2000			1999			Percent Change 1999 - 2000		
House Gross Income	Average Real Property Taxes Paid*	Average Household Income	Average Amount of Credits	Average Real Property Taxes Paid*	Average Household Income	Average Amount of Credits	Average Real Property Taxes Paid*	Average Household Income	Average Amount of Credits
Total	**$1,672**	**$10,494**	**$53**	**$1,735**	**$10,735**	**$59**	**(3.6)**	**(2.2)**	**(9.0)**
$ 0 - $ 3,000	1,522	1,197	72	1,580	1,244	78	(3.6)	(3.7)	(6.9)
3,001 - 5,000	1,465	4,097	66	1,556	4,098	72	(5.8)	(0.0)	(8.7)
5,001 - 7,000	1,478	6,090	63	1,532	6,066	70	(3.5)	0.4	(10.6)
7,001 - 9,000	1,520	7,958	59	1,565	7,983	68	(2.9)	(0.3)	(14.4)
9,001 - 11,000	1,625	10,031	54	1,683	10,017	62	(3.5)	0.1	(12.6)
11,001 - 14,000	1,715	12,512	49	1,776	12,555	55	(3.5)	(0.3)	(10.1)
14,001 - 18,000	1,890	15,949	42	1,941	15,979	45	(2.6)	(0.2)	(6.2)

* includes school district taxes paid

The remaining tables in this report provide claimant age, residence, household gross income and filing information for each of the State's 62 counties.

Albany

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**2,323**	**$157**	**$67.76**
Age:			
Under 65	1,993	107	53.56
65 and over	330	51	153.48
Type of Residence:			
Homeowner	392	40	101.37
Renter	1,931	118	60.93
Filing Category:			
IT-214 Alone	241	29	121.58
IT-214 with Return	2,082	128	61.52
Household Gross Income:			
$0 - 3,000	165	15	93.04
3,001 - 5,000	184	13	70.46
5,001 - 7,000	258	20	75.68
7,001 - 9,000	358	27	74.69
9,001 - 11,000	371	27	71.74
11,001 - 14,000	490	31	62.85
14,001 - 18,000	497	25	51.11

Allegany

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**653**	**$51**	**$77.80**
Age:			
Under 65	482	26	54.58
65 and over	171	24	143.24
Type of Residence:			
Homeowner	289	27	93.65
Renter	364	24	65.21
Filing Category:			
IT-214 Alone	200	20	101.58
IT-214 with Return	453	30	67.30
Household Gross Income:			
$0 - 3,000	38	5	120.52
3,001 - 5,000	46	4	76.95
5,001 - 7,000	93	7	75.30
7,001 - 9,000	137	12	88.63
9,001 - 11,000	107	9	83.08
11,001 - 14,000	148	10	65.10
14,001 - 18,000	84	5	59.65

Bronx

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**37,375**	**$4,178**	**$111.79**
Age:			
Under 65	24,182	1,405	58.10
65 and over	13,193	2,773	210.21
Type of Residence:			
Homeowner	453	58	127.07
Renter	36,922	4,121	111.61
Filing Category:			
IT-214 Alone	26,526	3,398	128.09
IT-214 with Return	10,849	781	71.96
Household Gross Income:			
$0 - 3,000	1,942	180	92.59
3,001 - 5,000	3,155	324	102.71
5,001 - 7,000	9,325	1,109	118.95
7,001 - 9,000	13,097	1,772	135.26
9,001 - 11,000	4,284	422	98.60
11,001 - 14,000	3,276	253	77.31
14,001 - 18,000	2,296	118	51.38

Broome

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**3,585**	**$251**	**$69.96**
Age:			
Under 65	2,927	159	54.34
65 and over	658	92	139.47
Type of Residence:			
Homeowner	817	69	84.25
Renter	2,768	182	65.74
Filing Category:			
IT-214 Alone	801	84	104.90
IT-214 with Return	2,784	167	59.91
Household Gross Income:			
$0 - 3,000	215	18	82.01
3,001 - 5,000	290	21	72.09
5,001 - 7,000	446	34	75.57
7,001 - 9,000	694	59	84.80
9,001 - 11,000	608	45	74.45
11,001 - 14,000	753	47	61.78
14,001 - 18,000	579	28	48.24

Cattaraugus

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,115**	**$78**	**$70.05**
Age:			
Under 65	908	48	52.73
65 and over	207	30	145.99
Type of Residence:			
Homeowner	419	34	80.57
Renter	696	44	63.71
Filing Category:			
IT-214 Alone	266	25	94.81
IT-214 with Return	849	53	62.28
Household Gross Income:			
$0 - 3,000	65	6	90.20
3,001 - 5,000	63	4	69.26
5,001 - 7,000	133	10	75.45
7,001 - 9,000	239	21	86.48
9,001 - 11,000	184	13	71.47
11,001 - 14,000	235	14	58.65
14,001 - 18,000	196	10	52.20

Cayuga

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,140**	**$81**	**$71.29**
Age:			
Under 65	910	49	54.18
65 and over	230	32	138.99
Type of Residence:			
Homeowner	378	35	93.12
Renter	762	46	60.46
Filing Category:			
IT-214 Alone	189	23	119.73
IT-214 with Return	951	59	61.66
Household Gross Income:			
$0 - 3,000	67	6	85.32
3,001 - 5,000	111	8	74.29
5,001 - 7,000	112	9	76.30
7,001 - 9,000	180	14	80.08
9,001 - 11,000	193	15	76.94
11,001 - 14,000	259	17	66.76
14,001 - 18,000	218	12	55.98

Chautauqua

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**2,978**	**$217**	**$73.00**
Age:			
Under 65	2,358	129	54.55
65 and over	620	89	143.16
Type of Residence:			
Homeowner	926	88	95.20
Renter	2,052	129	62.99
Filing Category:			
IT-214 Alone	718	78	108.96
IT-214 with Return	2,260	139	61.58
Household Gross Income:			
$0 - 3,000	178	15	84.11
3,001 - 5,000	244	19	76.96
5,001 - 7,000	387	29	73.65
7,001 - 9,000	593	50	84.96
9,001 - 11,000	467	34	72.11
11,001 - 14,000	647	45	69.04
14,001 - 18,000	462	26	57.18

Chemung

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,819**	**$127**	**$69.88**
Age:			
Under 65	1,451	78	53.79
65 and over	368	49	133.33
Type of Residence:			
Homeowner	548	47	86.28
Renter	1,271	80	62.81
Filing Category:			
IT-214 Alone	438	45	103.03
IT-214 with Return	1,381	82	59.37
Household Gross Income:			
$0 - 3,000	87	7	81.00
3,001 - 5,000	127	10	76.31
5,001 - 7,000	208	16	77.07
7,001 - 9,000	369	30	82.56
9,001 - 11,000	280	21	75.24
11,001 - 14,000	402	25	63.03
14,001 - 18,000	346	17	50.51

Chenango

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**564**	**$43**	**$75.60**
Age:			
Under 65	431	23	54.01
65 and over	133	19	145.58
Type of Residence:			
Homeowner	300	26	85.61
Renter	264	17	64.23
Filing Category:			
IT-214 Alone	120	12	100.33
IT-214 with Return	444	31	68.92
Household Gross Income:			
$0 - 3,000	55	6	109.47
3,001 - 5,000	30	2	75.93
5,001 - 7,000	72	6	77.25
7,001 - 9,000	89	7	79.67
9,001 - 11,000	91	7	81.86
11,001 - 14,000	126	9	73.44
14,001 - 18,000	101	5	49.32

Clinton

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**604**	**$41**	**$67.67**
Age:			
Under 65	508	27	52.43
65 and over	96	14	148.29
Type of Residence:			
Homeowner	179	15	84.53
Renter	425	26	60.56
Filing Category:			
IT-214 Alone	110	12	108.24
IT-214 with Return	494	29	58.63
Household Gross Income:			
$0 - 3,000	62	5	85.98
3,001 - 5,000	39	3	79.23
5,001 - 7,000	59	4	72.83
7,001 - 9,000	117	9	76.88
9,001 - 11,000	101	7	73.02
11,001 - 14,000	123	7	57.39
14,001 - 18,000	103	5	45.84

Columbia

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**335**	**$26**	**$77.91**
Age:			
Under 65	265	14	54.12
65 and over	70	12	167.98
Type of Residence:			
Homeowner	107	10	91.19
Renter	228	16	71.67
Filing Category:			
IT-214 Alone	61	8	132.49
IT-214 with Return	274	18	65.76
Household Gross Income:			
$0 - 3,000	27	3	109.14
3,001 - 5,000	29	3	98.41
5,001 - 7,000	35	3	77.20
7,001 - 9,000	57	6	98.36
9,001 - 11,000	62	5	78.40
11,001 - 14,000	67	4	61.08
14,001 - 18,000	58	3	52.32

Cortland

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**793**	**$63**	**$79.69**
Age:			
Under 65	559	30	53.85
65 and over	234	33	141.41
Type of Residence:			
Homeowner	282	30	106.87
Renter	511	33	64.69
Filing Category:			
IT-214 Alone	246	29	116.50
IT-214 with Return	547	35	63.14
Household Gross Income:			
$0 - 3,000	34	3	89.47
3,001 - 5,000	59	5	81.40
5,001 - 7,000	90	8	91.16
7,001 - 9,000	158	15	94.70
9,001 - 11,000	121	10	86.31
11,001 - 14,000	170	12	72.08
14,001 - 18,000	161	9	58.90

Delaware

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**516**	**$43**	**$83.13**
Age:			
Under 65	342	19	54.48
65 and over	174	24	139.44
Type of Residence:			
Homeowner	268	26	98.13
Renter	248	17	66.92
Filing Category:			
IT-214 Alone	128	15	120.50
IT-214 with Return	388	27	70.80
Household Gross Income:			
$0 - 3,000	27	3	102.18
3,001 - 5,000	45	3	72.97
5,001 - 7,000	57	5	92.94
7,001 - 9,000	100	9	89.44
9,001 - 11,000	79	8	96.73
11,001 - 14,000	101	8	83.25
14,001 - 18,000	107	7	61.28

Dutchess

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**671**	**$67**	**$100.31**
Age:			
Under 65	417	22	53.85
65 and over	254	45	176.59
Type of Residence:			
Homeowner	162	20	120.93
Renter	509	48	93.75
Filing Category:			
IT-214 Alone	220	35	160.39
IT-214 with Return	451	32	71.00
Household Gross Income:			
$0 - 3,000	36	4	110.47
3,001 - 5,000	47	4	77.23
5,001 - 7,000	68	7	107.50
7,001 - 9,000	147	21	143.35
9,001 - 11,000	108	12	113.38
11,001 - 14,000	134	11	83.87
14,001 - 18,000	131	8	59.80

Erie

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**27,675**	**$2,322**	**$83.89**
Age:			
Under 65	21,052	1,185	56.27
65 and over	6,623	1,137	171.66
Type of Residence:			
Homeowner	5,911	689	116.51
Renter	21,764	1,633	75.03
Filing Category:			
IT-214 Alone	10,111	1,210	119.64
IT-214 with Return	17,564	1,112	63.31
Household Gross Income:			
$0 - 3,000	1,851	157	85.07
3,001 - 5,000	3,174	292	92.03
5,001 - 7,000	3,947	377	95.40
7,001 - 9,000	5,492	541	98.55
9,001 - 11,000	3,902	341	87.30
11,001 - 14,000	5,204	382	73.43
14,001 - 18,000	4,105	231	56.39

Essex

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**351**	**$25**	**$70.37**
Age:			
Under 65	278	14	52.03
65 and over	73	10	140.19
Type of Residence:			
Homeowner	151	13	85.19
Renter	200	12	59.19
Filing Category:			
IT-214 Alone	69	8	108.95
IT-214 with Return	282	17	60.93
Household Gross Income:			
$0 - 3,000	15	1	78.93
3,001 - 5,000	30	2	76.73
5,001 - 7,000	45	3	73.04
7,001 - 9,000	53	5	94.45
9,001 - 11,000	65	4	65.41
11,001 - 14,000	89	6	66.00
14,001 - 18,000	54	3	51.75

Franklin

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**554**	**$46**	**$83.67**
Age:			
Under 65	397	21	53.12
65 and over	157	25	160.92
Type of Residence:			
Homeowner	238	26	110.10
Renter	316	20	63.76
Filing Category:			
IT-214 Alone	169	21	123.11
IT-214 with Return	385	26	66.35
Household Gross Income:			
$0 - 3,000	35	4	102.91
3,001 - 5,000	34	3	93.82
5,001 - 7,000	63	6	100.33
7,001 - 9,000	129	12	96.87
9,001 - 11,000	87	8	93.64
11,001 - 14,000	117	8	66.66
14,001 - 18,000	89	5	53.88

Fulton

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,395**	**$107**	**$76.44**
Age:			
Under 65	1,058	57	53.74
65 and over	337	50	147.72
Type of Residence:			
Homeowner	496	49	98.11
Renter	899	58	64.48
Filing Category:			
IT-214 Alone	257	32	125.95
IT-214 with Return	1,138	74	65.26
Household Gross Income:			
$0 - 3,000	88	8	96.34
3,001 - 5,000	84	8	89.30
5,001 - 7,000	148	12	78.72
7,001 - 9,000	241	22	92.59
9,001 - 11,000	248	19	76.95
11,001 - 14,000	310	22	72.53
14,001 - 18,000	276	15	54.77

Genesee

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**644**	**$48**	**$75.20**
Age:			
Under 65	456	24	52.59
65 and over	188	24	130.04
Type of Residence:			
Homeowner	250	22	88.38
Renter	394	26	66.83
Filing Category:			
IT-214 Alone	161	18	114.10
IT-214 with Return	483	30	62.23
Household Gross Income:			
$0 - 3,000	26	3	105.73
3,001 - 5,000	32	3	82.78
5,001 - 7,000	50	4	84.70
7,001 - 9,000	105	9	87.01
9,001 - 11,000	111	9	79.52
11,001 - 14,000	165	12	75.33
14,001 - 18,000	155	8	54.20

Greene

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**344**	**$28**	**$81.56**
Age:			
Under 65	252	13	53.21
65 and over	92	15	159.20
Type of Residence:			
Homeowner	159	15	93.75
Renter	185	13	71.08
Filing Category:			
IT-214 Alone	65	8	119.44
IT-214 with Return	279	20	72.73
Household Gross Income:			
$0 - 3,000	23	3	115.60
3,001 - 5,000	18	2	98.05
5,001 - 7,000	33	3	105.30
7,001 - 9,000	59	6	93.40
9,001 - 11,000	64	5	81.23
11,001 - 14,000	73	5	65.87
14,001 - 18,000	74	5	62.63

Hamilton

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**53**	**$4**	**$74.37**
Age:			
Under 65	41	2	53.68
65 and over	12	2	145.08
Type of Residence:			
Homeowner	28	2	84.89
Renter	25	2	62.60
Filing Category:			
IT-214 Alone	d/	a/	90.20
IT-214 with Return	48	3	72.72
Household Gross Income:			
$0 - 3,000	d/	a/	56.20
3,001 - 5,000	d/	a/	67.66
5,001 - 7,000	d/	a/	63.33
7,001 - 9,000	12	1	87.50
9,001 - 11,000	d/	1	74.44
11,001 - 14,000	12	1	79.50
14,001 - 18,000	d/	a/	67.16

d/ - Tax Law secrecy provisions prohibit disclosure.

a/ - Less than $500.

Herkimer

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**925**	**$69**	**$75.01**
Age:			
Under 65	687	37	53.37
65 and over	238	33	137.49
Type of Residence:			
Homeowner	375	36	96.81
Renter	550	33	60.15
Filing Category:			
IT-214 Alone	216	24	111.90
IT-214 with Return	709	45	63.78
Household Gross Income:			
$0 - 3,000	52	6	114.05
3,001 - 5,000	60	5	80.93
5,001 - 7,000	111	8	75.90
7,001 - 9,000	156	14	88.34
9,001 - 11,000	165	13	76.98
11,001 - 14,000	205	14	66.45
14,001 - 18,000	176	10	57.20

Jefferson

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**911**	**$62**	**$68.48**
Age:			
Under 65	741	39	52.39
65 and over	170	24	138.62
Type of Residence:			
Homeowner	350	29	83.47
Renter	561	33	59.12
Filing Category:			
IT-214 Alone	147	16	111.87
IT-214 with Return	764	46	60.13
Household Gross Income:			
$0 - 3,000	54	4	76.27
3,001 - 5,000	79	7	84.60
5,001 - 7,000	99	7	69.50
7,001 - 9,000	152	12	80.84
9,001 - 11,000	150	12	77.81
11,001 - 14,000	192	12	60.83
14,001 - 18,000	185	9	48.96

Kings

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**78,058**	**$9,925**	**$127.15**
Age:			
Under 65	43,489	2,519	57.92
65 and over	34,569	7,406	214.24
Type of Residence:			
Homeowner	1,386	221	159.66
Renter	76,672	9,704	126.56
Filing Category:			
IT-214 Alone	54,201	8,031	148.16
IT-214 with Return	23,857	1,895	79.41
Household Gross Income:			
$0 - 3,000	2,992	335	111.88
3,001 - 5,000	5,530	656	118.67
5,001 - 7,000	13,651	1,626	119.13
7,001 - 9,000	30,892	4,801	155.40
9,001 - 11,000	13,271	1,703	128.32
11,001 - 14,000	6,832	544	79.56
14,001 - 18,000	4,890	260	53.26

Lewis

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**145**	**$12**	**$79.72**
Age:			
Under 65	96	5	53.68
65 and over	49	6	130.71
Type of Residence:			
Homeowner	93	8	88.45
Renter	52	3	64.11
Filing Category:			
IT-214 Alone	28	3	109.92
IT-214 with Return	117	8	72.49
Household Gross Income:			
$0 - 3,000	d/	1	123.00
3,001 - 5,000	d/	1	88.66
5,001 - 7,000	16	1	57.12
7,001 - 9,000	24	2	82.87
9,001 - 11,000	27	2	88.11
11,001 - 14,000	33	3	76.30
14,001 - 18,000	24	1	61.79

d/ - Tax Law secrecy provisions prohibit disclosure.

Livingston

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**373**	**$27**	**$71.68**
Age:			
Under 65	282	15	52.87
65 and over	91	12	129.94
Type of Residence:			
Homeowner	149	12	80.51
Renter	224	15	65.80
Filing Category:			
IT-214 Alone	92	9	101.41
IT-214 with Return	281	17	61.94
Household Gross Income:			
$0 - 3,000	18	2	120.00
3,001 - 5,000	19	1	76.94
5,001 - 7,000	39	3	75.84
7,001 - 9,000	56	5	83.78
9,001 - 11,000	61	5	77.40
11,001 - 14,000	88	6	71.04
14,001 - 18,000	92	4	48.79

Madison

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**571**	**$41**	**$72.14**
Age:			
Under 65	445	24	53.31
65 and over	126	17	138.62
Type of Residence:			
Homeowner	219	19	87.98
Renter	352	22	62.28
Filing Category:			
IT-214 Alone	113	12	108.52
IT-214 with Return	458	29	63.16
Household Gross Income:			
$0 - 3,000	40	3	76.40
3,001 - 5,000	41	4	93.43
5,001 - 7,000	62	6	92.03
7,001 - 9,000	85	7	82.00
9,001 - 11,000	103	8	74.98
11,001 - 14,000	120	8	63.63
14,001 - 18,000	120	6	52.22

Monroe

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**11,295**	**$863**	**$76.43**
Age:			
Under 65	8,976	498	55.53
65 and over	2,319	365	157.31
Type of Residence:			
Homeowner	2,430	255	104.81
Renter	8,865	609	68.65
Filing Category:			
IT-214 Alone	3,216	349	108.39
IT-214 with Return	8,079	515	63.71
Household Gross Income:			
$0 - 3,000	778	67	86.70
3,001 - 5,000	1,023	81	78.82
5,001 - 7,000	1,590	129	81.04
7,001 - 9,000	2,143	184	86.03
9,001 - 11,000	1,567	132	83.91
11,001 - 14,000	2,130	156	73.47
14,001 - 18,000	2,064	114	55.21

Montgomery

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,214**	**$104**	**$85.35**
Age:			
Under 65	840	45	53.73
65 and over	374	58	156.37
Type of Residence:			
Homeowner	480	54	112.74
Renter	734	50	67.43
Filing Category:			
IT-214 Alone	290	41	140.06
IT-214 with Return	924	63	68.18
Household Gross Income:			
$0 - 3,000	68	7	98.11
3,001 - 5,000	69	6	91.63
5,001 - 7,000	114	11	98.76
7,001 - 9,000	200	19	95.97
9,001 - 11,000	221	21	93.50
11,001 - 14,000	300	25	82.20
14,001 - 18,000	242	15	61.33

Nassau

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**3,007**	**$332**	**$110.29**
Age:			
Under 65	1,797	98	54.75
65 and over	1,210	233	192.78
Type of Residence:			
Homeowner	787	123	156.84
Renter	2,220	208	93.79
Filing Category:			
IT-214 Alone	976	175	179.29
IT-214 with Return	2,031	157	77.14
Household Gross Income:			
$0 - 3,000	190	29	152.17
3,001 - 5,000	229	26	114.79
5,001 - 7,000	382	48	124.99
7,001 - 9,000	588	79	134.80
9,001 - 11,000	467	54	115.01
11,001 - 14,000	597	58	97.89
14,001 - 18,000	554	37	67.31

New York
(Manhattan)

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**34,439**	**$4,271**	**$124.01**
Age:			
Under 65	18,398	1,067	58.01
65 and over	16,041	3,204	199.71
Type of Residence:			
Homeowner	291	34	118.14
Renter	34,148	4,237	124.06
Filing Category:			
IT-214 Alone	24,991	3,439	137.60
IT-214 with Return	9,448	832	88.05
Household Gross Income:			
$0 - 3,000	1,812	204	112.76
3,001 - 5,000	2,774	365	131.61
5,001 - 7,000	7,524	1,014	134.71
7,001 - 9,000	13,786	1,920	139.24
9,001 - 11,000	3,867	432	111.59
11,001 - 14,000	2,908	242	83.04
14,001 - 18,000	1,768	95	53.83

Niagara

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**5,011**	**$382**	**$76.32**
Age:			
Under 65	3,909	214	54.76
65 and over	1,102	168	152.81
Type of Residence:			
Homeowner	1,258	129	102.32
Renter	3,753	254	67.61
Filing Category:			
IT-214 Alone	1,230	148	120.62
IT-214 with Return	3,781	234	61.91
Household Gross Income:			
$0 - 3,000	332	29	86.28
3,001 - 5,000	459	34	74.38
5,001 - 7,000	607	52	85.32
7,001 - 9,000	913	83	91.24
9,001 - 11,000	772	64	83.27
11,001 - 14,000	1,009	70	69.81
14,001 - 18,000	919	50	54.25

Oneida

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**3,983**	**$293**	**$73.60**
Age:			
Under 65	3,066	165	53.69
65 and over	917	129	140.19
Type of Residence:			
Homeowner	1,140	112	97.82
Renter	2,843	182	63.89
Filing Category:			
IT-214 Alone	997	107	107.77
IT-214 with Return	2,986	186	62.19
Household Gross Income:			
$0 - 3,000	222	19	86.12
3,001 - 5,000	263	20	74.18
5,001 - 7,000	502	43	85.40
7,001 - 9,000	789	68	86.25
9,001 - 11,000	612	48	77.88
11,001 - 14,000	846	56	66.52
14,001 - 18,000	749	40	52.96

Onondaga

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**5,983**	**$482**	**$80.60**
Age:			
Under 65	4,304	231	53.74
65 and over	1,679	251	149.45
Type of Residence:			
Homeowner	2,068	229	110.77
Renter	3,915	253	64.66
Filing Category:			
IT-214 Alone	1,481	186	125.81
IT-214 with Return	4,502	296	65.73
Household Gross Income:			
$0 - 3,000	335	30	89.87
3,001 - 5,000	415	33	79.24
5,001 - 7,000	609	55	89.58
7,001 - 9,000	965	95	98.56
9,001 - 11,000	951	86	89.91
11,001 - 14,000	1,311	102	77.88
14,001 - 18,000	1,397	82	58.67

Ontario

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**650**	**$50**	**$76.72**
Age:			
Under 65	480	26	53.40
65 and over	170	24	142.57
Type of Residence:			
Homeowner	253	23	91.20
Renter	397	27	67.49
Filing Category:			
IT-214 Alone	128	16	128.09
IT-214 with Return	522	33	64.13
Household Gross Income:			
$0 - 3,000	39	3	87.43
3,001 - 5,000	34	3	82.73
5,001 - 7,000	65	5	75.86
7,001 - 9,000	103	10	95.85
9,001 - 11,000	115	10	85.07
11,001 - 14,000	153	11	72.63
14,001 - 18,000	141	8	56.36

Orange

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**2,182**	**$169**	**$77.35**
Age:			
Under 65	1,733	96	55.38
65 and over	449	73	162.15
Type of Residence:			
Homeowner	431	48	111.19
Renter	1,751	121	69.02
Filing Category:			
IT-214 Alone	392	54	137.60
IT-214 with Return	1,790	115	64.15
Household Gross Income:			
$0 - 3,000	66	6	87.57
3,001 - 5,000	113	10	85.36
5,001 - 7,000	196	17	86.66
7,001 - 9,000	503	45	88.65
9,001 - 11,000	621	47	74.99
11,001 - 14,000	382	28	73.42
14,001 - 18,000	301	17	57.00

Orleans

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**516**	**$44**	**$85.31**
Age:			
Under 65	329	17	52.58
65 and over	187	27	142.89
Type of Residence:			
Homeowner	232	25	105.88
Renter	284	19	68.50
Filing Category:			
IT-214 Alone	164	20	124.56
IT-214 with Return	352	24	67.02
Household Gross Income:			
$0 - 3,000	21	2	108.71
3,001 - 5,000	22	2	86.68
5,001 - 7,000	51	5	100.90
7,001 - 9,000	78	8	101.00
9,001 - 11,000	73	7	92.46
11,001 - 14,000	145	12	85.83
14,001 - 18,000	126	8	60.39

Oswego

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,396**	**$98**	**$70.19**
Age:			
Under 65	1,134	60	53.29
65 and over	262	38	143.34
Type of Residence:			
Homeowner	451	42	94.08
Renter	945	56	58.79
Filing Category:			
IT-214 Alone	265	32	118.89
IT-214 with Return	1,131	66	58.78
Household Gross Income:			
$0 - 3,000	100	8	77.54
3,001 - 5,000	109	8	75.98
5,001 - 7,000	166	12	73.77
7,001 - 9,000	238	20	85.68
9,001 - 11,000	212	16	75.23
11,001 - 14,000	289	20	69.12
14,001 - 18,000	282	13	47.46

Otsego

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**657**	**$53**	**$81.31**
Age:			
Under 65	491	26	53.61
65 and over	166	27	163.25
Type of Residence:			
Homeowner	333	32	96.46
Renter	324	21	65.74
Filing Category:			
IT-214 Alone	93	12	130.90
IT-214 with Return	564	41	73.14
Household Gross Income:			
$0 - 3,000	62	9	138.25
3,001 - 5,000	36	3	84.58
5,001 - 7,000	66	6	86.92
7,001 - 9,000	96	9	89.65
9,001 - 11,000	100	9	85.52
11,001 - 14,000	162	11	68.52
14,001 - 18,000	135	8	57.84

Putnam

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**74**	**$8**	**$102.79**
Age:			
Under 65	47	2	51.63
65 and over	27	5	191.85
Type of Residence:			
Homeowner	23	3	131.08
Renter	51	5	90.03
Filing Category:			
IT-214 Alone	20	4	176.75
IT-214 with Return	54	4	75.40
Household Gross Income:			
$0 - 3,000	d/	1	110.83
3,001 - 5,000	d/	a/	67.00
5,001 - 7,000	11	1	118.54
7,001 - 9,000	14	2	155.50
9,001 - 11,000	11	1	102.18
11,001 - 14,000	10	1	116.50
14,001 - 18,000	17	1	49.11

d/ - Tax Law secrecy provisions prohibit disclosure.

a/ - Less than $500.

Queens

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**36,033**	**$4,564**	**$126.64**
Age:			
Under 65	20,033	1,148	57.31
65 and over	16,000	3,415	213.46
Type of Residence:			
Homeowner	1,751	261	148.77
Renter	34,282	4,303	125.51
Filing Category:			
IT-214 Alone	21,624	3,389	156.74
IT-214 with Return	14,409	1,174	81.48
Household Gross Income:			
$0 - 3,000	1,467	194	132.12
3,001 - 5,000	2,781	391	140.49
5,001 - 7,000	6,793	887	130.55
7,001 - 9,000	12,720	1,977	155.45
9,001 - 11,000	5,217	628	120.42
11,001 - 14,000	4,023	323	80.20
14,001 - 18,000	3,032	164	54.01

Rensselaer

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,760**	**$127**	**$72.17**
Age:			
Under 65	1,452	78	53.79
65 and over	308	49	158.82
Type of Residence:			
Homeowner	391	44	112.18
Renter	1,369	83	60.75
Filing Category:			
IT-214 Alone	251	34	134.69
IT-214 with Return	1,509	93	61.77
Household Gross Income:			
$0 - 3,000	110	9	84.80
3,001 - 5,000	151	12	81.09
5,001 - 7,000	199	18	88.37
7,001 - 9,000	255	21	81.76
9,001 - 11,000	261	21	79.78
11,001 - 14,000	419	28	66.75
14,001 - 18,000	365	18	49.94

Richmond

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**3,439**	**$384**	**$111.53**
Age:			
Under 65	2,216	128	57.97
65 and over	1,223	255	208.58
Type of Residence:			
Homeowner	143	19	136.30
Renter	3,296	364	110.45
Filing Category:			
IT-214 Alone	2,338	299	128.06
IT-214 with Return	1,101	84	76.43
Household Gross Income:			
$0 - 3,000	148	14	97.86
3,001 - 5,000	260	26	100.88
5,001 - 7,000	588	59	100.88
7,001 - 9,000	1,488	199	133.90
9,001 - 11,000	442	47	107.25
11,001 - 14,000	277	23	82.51
14,001 - 18,000	236	14	59.38

Rockland

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**788**	**$69**	**$87.31**
Age:			
Under 65	614	34	56.07
65 and over	174	34	197.53
Type of Residence:			
Homeowner	71	9	125.01
Renter	717	60	83.58
Filing Category:			
IT-214 Alone	163	28	169.80
IT-214 with Return	625	41	65.79
Household Gross Income:			
$0 - 3,000	32	3	85.25
3,001 - 5,000	51	6	120.25
5,001 - 7,000	93	9	94.39
7,001 - 9,000	199	20	102.96
9,001 - 11,000	158	16	98.18
11,001 - 14,000	130	9	65.81
14,001 - 18,000	125	7	52.79

St. Lawrence

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,014**	**$71**	**$69.94**
Age:			
Under 65	867	48	54.97
65 and over	147	23	158.20
Type of Residence:			
Homeowner	327	26	78.65
Renter	687	45	65.79
Filing Category:			
IT-214 Alone	250	23	92.60
IT-214 with Return	764	48	62.52
Household Gross Income:			
$0 - 3,000	87	8	91.34
3,001 - 5,000	89	8	91.19
5,001 - 7,000	139	11	75.77
7,001 - 9,000	230	18	78.96
9,001 - 11,000	133	8	59.36
11,001 - 14,000	186	11	59.94
14,001 - 18,000	150	7	47.44

Saratoga

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,085**	**$75**	**$68.72**
Age:			
Under 65	903	47	52.16
65 and over	182	27	150.89
Type of Residence:			
Homeowner	294	27	90.55
Renter	791	48	60.61
Filing Category:			
IT-214 Alone	123	16	128.65
IT-214 with Return	962	59	61.06
Household Gross Income:			
$0 - 3,000	78	7	92.01
3,001 - 5,000	85	7	84.32
5,001 - 7,000	107	9	79.85
7,001 - 9,000	153	12	76.07
9,001 - 11,000	166	13	75.71
11,001 - 14,000	246	15	62.37
14,001 - 18,000	250	12	48.49

Schenectady

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**2,153**	**$178**	**$82.48**
Age:			
Under 65	1,523	83	54.50
65 and over	630	95	150.10
Type of Residence:			
Homeowner	735	85	115.01
Renter	1,418	93	65.61
Filing Category:			
IT-214 Alone	499	70	141.09
IT-214 with Return	1,654	107	64.79
Household Gross Income:			
$0 - 3,000	119	9	79.22
3,001 - 5,000	158	14	86.05
5,001 - 7,000	224	18	82.07
7,001 - 9,000	341	32	94.33
9,001 - 11,000	342	33	96.61
11,001 - 14,000	491	42	84.67
14,001 - 18,000	478	29	61.48

Schoharie

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**305**	**$25**	**$82.97**
Age:			
Under 65	221	12	54.60
65 and over	84	13	157.61
Type of Residence:			
Homeowner	140	14	97.95
Renter	165	12	70.26
Filing Category:			
IT-214 Alone	77	11	139.09
IT-214 with Return	228	15	64.01
Household Gross Income:			
$0 - 3,000	15	1	91.13
3,001 - 5,000	23	3	117.91
5,001 - 7,000	37	3	75.91
7,001 - 9,000	42	4	101.78
9,001 - 11,000	57	5	92.87
11,001 - 14,000	64	5	72.70
14,001 - 18,000	67	4	62.61

Schuyler

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**182**	**$14**	**$78.45**
Age:			
Under 65	118	6	54.77
65 and over	64	8	122.07
Type of Residence:			
Homeowner	100	9	91.05
Renter	82	5	63.07
Filing Category:			
IT-214 Alone	41	4	102.46
IT-214 with Return	141	10	71.46
Household Gross Income:			
$0 - 3,000	d/	1	74.33
3,001 - 5,000	d/	1	90.62
5,001 - 7,000	20	2	102.60
7,001 - 9,000	26	2	83.84
9,001 - 11,000	24	2	82.54
11,001 - 14,000	50	4	73.72
14,001 - 18,000	36	2	64.25

d/ - Tax Law secrecy provisions prohibit disclosure.

Seneca

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**330**	**$25**	**$76.41**
Age:			
Under 65	240	13	54.64
65 and over	90	12	134.45
Type of Residence:			
Homeowner	145	14	95.99
Renter	185	11	61.06
Filing Category:			
IT-214 Alone	61	8	127.08
IT-214 with Return	269	17	64.91
Household Gross Income:			
$0 - 3,000	24	2	101.66
3,001 - 5,000	14	1	86.64
5,001 - 7,000	41	4	87.12
7,001 - 9,000	44	4	89.70
9,001 - 11,000	54	4	71.59
11,001 - 14,000	71	6	80.40
14,001 - 18,000	82	4	54.46

Steuben

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,230**	**$86**	**$69.70**
Age:			
Under 65	996	53	53.02
65 and over	234	33	140.70
Type of Residence:			
Homeowner	450	38	83.45
Renter	780	48	61.77
Filing Category:			
IT-214 Alone	234	24	101.53
IT-214 with Return	996	62	62.22
Household Gross Income:			
$0 - 3,000	78	8	101.87
3,001 - 5,000	111	8	73.57
5,001 - 7,000	133	10	76.10
7,001 - 9,000	223	18	80.95
9,001 - 11,000	227	16	68.89
11,001 - 14,000	240	15	62.07
14,001 - 18,000	218	11	50.04

Suffolk

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**3,660**	**$401**	**$109.52**
Age:			
Under 65	1,984	107	53.69
65 and over	1,676	294	175.62
Type of Residence:			
Homeowner	1,487	220	148.10
Renter	2,173	181	83.12
Filing Category:			
IT-214 Alone	1,383	229	165.74
IT-214 with Return	2,277	172	75.38
Household Gross Income:			
$0 - 3,000	172	21	120.76
3,001 - 5,000	180	15	82.79
5,001 - 7,000	367	41	111.23
7,001 - 9,000	655	98	149.22
9,001 - 11,000	645	82	127.60
11,001 - 14,000	850	88	103.44
14,001 - 18,000	791	56	71.29

Sullivan

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,525**	**$108**	**$70.57**
Age:			
Under 65	1,291	70	53.90
65 and over	234	38	162.51
Type of Residence:			
Homeowner	327	35	107.76
Renter	1,198	72	60.42
Filing Category:			
IT-214 Alone	183	25	134.96
IT-214 with Return	1,342	83	61.79
Household Gross Income:			
$0 - 3,000	84	7	86.47
3,001 - 5,000	114	10	85.12
5,001 - 7,000	156	12	75.35
7,001 - 9,000	236	20	86.24
9,001 - 11,000	252	19	76.42
11,001 - 14,000	326	21	65.13
14,001 - 18,000	357	18	50.56

Tioga

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**423**	**$28**	**$66.41**
Age:			
Under 65	339	17	51.43
65 and over	84	11	126.84
Type of Residence:			
Homeowner	165	13	77.17
Renter	258	15	59.52
Filing Category:			
IT-214 Alone	74	7	90.14
IT-214 with Return	349	21	61.37
Household Gross Income:			
$0 - 3,000	28	2	74.71
3,001 - 5,000	26	2	85.76
5,001 - 7,000	49	4	81.53
7,001 - 9,000	58	4	74.17
9,001 - 11,000	62	4	72.40
11,001 - 14,000	108	7	61.74
14,001 - 18,000	92	4	46.88

Tompkins

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**521**	**$33**	**$62.40**
Age:			
Under 65	468	25	53.86
65 and over	53	7	137.79
Type of Residence:			
Homeowner	163	11	69.22
Renter	358	21	59.29
Filing Category:			
IT-214 Alone	52	5	105.00
IT-214 with Return	469	27	57.68
Household Gross Income:			
$0 - 3,000	45	4	80.13
3,001 - 5,000	42	3	67.02
5,001 - 7,000	61	4	67.57
7,001 - 9,000	70	5	71.97
9,001 - 11,000	81	5	65.33
11,001 - 14,000	117	6	55.30
14,001 - 18,000	105	5	49.20

Ulster

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,369**	**$103**	**$75.47**
Age:			
Under 65	1,103	60	54.23
65 and over	266	44	163.59
Type of Residence:			
Homeowner	354	36	102.88
Renter	1,015	67	65.92
Filing Category:			
IT-214 Alone	214	27	126.45
IT-214 with Return	1,155	76	66.03
Household Gross Income:			
$0 - 3,000	71	7	103.50
3,001 - 5,000	94	7	78.22
5,001 - 7,000	162	15	90.00
7,001 - 9,000	236	22	92.09
9,001 - 11,000	222	18	80.50
11,001 - 14,000	292	19	63.57
14,001 - 18,000	292	16	54.37

Warren

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**658**	**$47**	**$71.07**
Age:			
Under 65	546	29	53.52
65 and over	112	18	156.65
Type of Residence:			
Homeowner	170	14	82.79
Renter	488	33	66.99
Filing Category:			
IT-214 Alone	124	15	117.53
IT-214 with Return	534	32	60.29
Household Gross Income:			
$0 - 3,000	36	3	86.75
3,001 - 5,000	39	3	82.23
5,001 - 7,000	80	6	74.72
7,001 - 9,000	138	13	91.00
9,001 - 11,000	121	9	74.03
11,001 - 14,000	124	7	57.51
14,001 - 18,000	120	6	48.41

Washington

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**509**	**$41**	**$81.35**
Age:			
Under 65	366	19	52.89
65 and over	143	22	154.18
Type of Residence:			
Homeowner	252	24	97.10
Renter	257	17	65.90
Filing Category:			
IT-214 Alone	118	14	120.59
IT-214 with Return	391	27	69.50
Household Gross Income:			
$0 - 3,000	28	4	138.53
3,001 - 5,000	39	3	89.61
5,001 - 7,000	47	4	85.08
7,001 - 9,000	70	6	91.80
9,001 - 11,000	99	9	92.50
11,001 - 14,000	110	8	70.44
14,001 - 18,000	116	7	57.75

Wayne

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**884**	**$65**	**$73.29**
Age:			
Under 65	690	37	53.71
65 and over	194	28	142.90
Type of Residence:			
Homeowner	283	24	84.73
Renter	601	41	67.90
Filing Category:			
IT-214 Alone	182	22	119.54
IT-214 with Return	702	43	61.30
Household Gross Income:			
$0 - 3,000	66	7	111.90
3,001 - 5,000	63	4	69.33
5,001 - 7,000	100	8	77.65
7,001 - 9,000	132	12	92.51
9,001 - 11,000	151	11	70.23
11,001 - 14,000	168	11	67.01
14,001 - 18,000	204	11	54.85

Westchester

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**2,594**	**$251**	**$96.80**
Age:			
Under 65	1,783	99	55.50
65 and over	811	152	187.60
Type of Residence:			
Homeowner	305	43	139.35
Renter	2,289	209	91.13
Filing Category:			
IT-214 Alone	772	119	154.44
IT-214 with Return	1,822	132	72.38
Household Gross Income:			
$0 - 3,000	186	18	96.30
3,001 - 5,000	276	29	103.82
5,001 - 7,000	387	45	115.23
7,001 - 9,000	538	66	122.13
9,001 - 11,000	408	39	95.87
11,001 - 14,000	440	34	78.08
14,001 - 18,000	359	21	57.85

Wyoming

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**424**	**$36**	**$85.85**
Age:			
Under 65	269	14	53.72
65 and over	155	22	141.62
Type of Residence:			
Homeowner	223	23	101.17
Renter	201	14	68.86
Filing Category:			
IT-214 Alone	130	16	122.49
IT-214 with Return	294	20	69.65
Household Gross Income:			
$0 - 3,000	24	3	113.54
3,001 - 5,000	22	2	100.86
5,001 - 7,000	31	3	95.93
7,001 - 9,000	70	7	103.18
9,001 - 11,000	75	7	94.02
11,001 - 14,000	117	9	78.35
14,001 - 18,000	85	5	59.30

Yates

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**203**	**$15**	**$75.41**
Age:			
Under 65	131	7	53.04
65 and over	72	8	116.09
Type of Residence:			
Homeowner	120	10	84.32
Renter	83	5	62.51
Filing Category:			
IT-214 Alone	40	4	87.55
IT-214 with Return	163	12	72.42
Household Gross Income:			
$0 - 3,000	13	1	72.69
3,001 - 5,000	12	1	86.83
5,001 - 7,000	20	2	107.50
7,001 - 9,000	37	3	77.29
9,001 - 11,000	28	2	78.00
11,001 - 14,000	45	4	78.53
14,001 - 18,000	48	3	54.00

Unclassified

Real Property Circuit Breaker Tax Credit Use - 2000

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**770**	**$101**	**$131.35**
Age:			
Under 65	352	20	58.19
65 and over	418	81	192.95
Type of Residence:			
Homeowner	158	21	130.53
Renter	612	81	131.56
Filing Category:			
IT-214 Alone	692	96	138.74
IT-214 with Return	78	5	65.75
Household Gross Income:			
$0 - 3,000	40	4	96.75
3,001 - 5,000	69	9	125.84
5,001 - 7,000	139	21	151.94
7,001 - 9,000	261	38	145.93
9,001 - 11,000	116	15	128.03
11,001 - 14,000	90	10	115.55
14,001 - 18,000	55	4	74.96

Appendix A: 1999 Credit Use by County

Table 1. State Summary - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**313,398**	**$33,370**	**$106.47**
Age:			
Under 65	202,243	11,796	58.32
65 and over	111,155	21,575	194.09
Type of Residence:			
Homeowner	39,156	4,444	113.48
Renter	274,242	28,927	105.47
Filing Category:			
IT-214 Alone	170,611	23,251	136.27
IT-214 with Return	142,787	10,120	70.87
Household Gross Income:			
$0 - 3,000	15,527	1,573	101.31
3,001 - 5,000	28,159	2,927	103.94
5,001 - 7,000	56,661	6,487	114.49
7,001 - 9,000	91,515	12,403	135.53
9,001 - 11,000	46,246	4,848	104.82
11,001 - 14,000	41,524	3,225	77.66
14,001 - 18,000	**33,766**	**$1,907**	**$56.47**

Table 2. 1999 Real Property Circuit Breaker Tax Credit Use By County

County	Number of Credits	Amount of Credits ($000)	Average Credit	County	Number of Credits	Amount of Credits ($000)	Average Credit
Albany	2,513	170	67.53	Onondaga	6,155	517	84.03
Allegany	716	55	76.13	Ontario	714	55	77.27
Bronx	38,986	4,255	109.15	Orange	2,166	175	80.81
Broome	3,544	255	71.86	Orleans	583	53	90.63
Cattaraugus	1,176	86	73.28	Oswego	1,385	99	71.52
Cayuga	1,140	83	73.14	Otsego	755	60	79.11
Chautauqua	3,242	247	76.03	Putnam	76	8	107.48
Chemung	1,870	135	72.16	Queens	37,193	4,630	124.47
Chenango	585	46	78.98	Rensselaer	1,805	134	74.38
Clinton	667	45	67.74	Richmond	3,535	389	109.96
Columbia	378	31	81.60	Rockland	834	72	86.67
Cortland	803	66	82.58	St. Lawrence	1,019	73	71.25
Delaware	553	46	83.68	Saratoga	1,205	83	68.57
Dutchess	745	76	102.51	Schenectady	2,293	205	89.51
Erie	29,624	2,568	86.69	Schoharie	335	30	89.30
Essex	331	25	74.96	Schuyler	185	15	81.15
Franklin	581	50	85.74	Seneca	458	33	72.31
Fulton	1,428	113	79.02	Steuben	1,342	95	70.71
Genesee	691	54	78.01	Suffolk	4,174	483	115.71
Greene	379	31	80.96	Sullivan	1,381	108	77.92
Hamilton	65	5	69.32	Tioga	409	29	70.10
Herkimer	1,039	81	77.59	Tompkins	497	32	64.24
Jefferson	1,015	73	71.54	Ulster	1,255	97	77.18
Kings	81,540	10,106	123.93	Warren	657	48	72.33
Lewis	184	16	85.53	Washington	549	43	78.99
Livingston	400	31	78.17	Wayne	876	71	81.33
Madison	631	48	75.46	Westchester	2,601	259	99.39
Monroe	11,681	923	79.01	Wyoming	456	39	84.87
Montgomery	1,298	116	89.46	Yates	227	17	75.20
Nassau	3,025	340	112.35				
New York	37,206	4,398	118.20	Unclassified *	865	113	131.20
Niagara	5,177	412	79.64	Grand Total	313,398	33,370	106.47
Oneida	4,200	323	76.82				

*Returns that could not be classified by county.

Albany

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**2,513**	**$170**	**$67.53**
Age:			
Under 65	2,150	116	54.12
65 and over	363	53	146.99
Type of Residence:			
Homeowner	445	45	101.20
Renter	2,068	125	60.29
Filing Category:			
IT-214 Alone	315	36	114.80
IT-214 with Return	2,198	134	60.76
Household Gross Income:			
$0 - 3,000	145	13	89.28
3,001 - 5,000	215	16	72.94
5,001 - 7,000	302	22	73.73
7,001 - 9,000	378	30	78.23
9,001 - 11,000	384	26	67.50
11,001 - 14,000	543	36	65.77
14,001 - 18,000	546	28	50.56

Allegany

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**716**	**$55**	**$76.13**
Age:			
Under 65	537	30	55.64
65 and over	179	25	137.62
Type of Residence:			
Homeowner	359	31	87.42
Renter	357	23	64.78
Filing Category:			
IT-214 Alone	225	23	102.40
IT-214 with Return	491	31	64.10
Household Gross Income:			
$0 - 3,000	41	3	76.51
3,001 - 5,000	41	3	84.73
5,001 - 7,000	92	8	87.98
7,001 - 9,000	142	12	86.03
9,001 - 11,000	127	10	79.33
11,001 - 14,000	168	11	66.70
14,001 - 18,000	105	6	60.05

Bronx

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**38,986**	**$4,255**	**$109.15**
Age:			
Under 65	25,947	1,547	59.63
65 and over	13,039	2,708	207.70
Type of Residence:			
Homeowner	499	70	139.85
Renter	38,487	4,186	108.75
Filing Category:			
IT-214 Alone	28,874	3,539	122.55
IT-214 with Return	10,112	717	70.89
Household Gross Income:			
$0 - 3,000	2,035	188	92.14
3,001 - 5,000	4,164	413	99.18
5,001 - 7,000	10,240	1,196	116.80
7,001 - 9,000	12,631	1,679	132.91
9,001 - 11,000	4,457	415	93.21
11,001 - 14,000	3,318	255	76.84
14,001 - 18,000	2,141	110	51.21

Broome

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**3,544**	**$255**	**$71.86**
Age:			
Under 65	2,757	151	54.77
65 and over	787	104	131.71
Type of Residence:			
Homeowner	944	80	85.04
Renter	2,600	174	67.07
Filing Category:			
IT-214 Alone	926	97	105.20
IT-214 with Return	2,618	157	60.06
Household Gross Income:			
$0 - 3,000	206	16	76.92
3,001 - 5,000	271	20	74.37
5,001 - 7,000	416	32	75.92
7,001 - 9,000	711	63	88.03
9,001 - 11,000	613	47	76.12
11,001 - 14,000	748	49	65.10
14,001 - 18,000	579	29	50.32

Cattaraugus

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,176**	**$86**	**$73.28**
Age:			
Under 65	925	51	55.32
65 and over	251	35	139.47
Type of Residence:			
Homeowner	489	41	84.05
Renter	687	45	65.61
Filing Category:			
IT-214 Alone	308	31	101.52
IT-214 with Return	868	55	63.26
Household Gross Income:			
$0 - 3,000	61	5	89.70
3,001 - 5,000	90	7	77.16
5,001 - 7,000	149	13	89.09
7,001 - 9,000	248	20	80.87
9,001 - 11,000	201	15	76.05
11,001 - 14,000	232	15	63.32
14,001 - 18,000	195	10	53.60

Cayuga

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,140**	**$83**	**$73.14**
Age:			
Under 65	889	49	54.83
65 and over	251	35	137.99
Type of Residence:			
Homeowner	399	37	92.65
Renter	741	46	62.63
Filing Category:			
IT-214 Alone	225	27	120.65
IT-214 with Return	915	56	61.46
Household Gross Income:			
$0 - 3,000	65	5	73.30
3,001 - 5,000	95	8	81.16
5,001 - 7,000	124	10	77.81
7,001 - 9,000	182	16	85.28
9,001 - 11,000	190	16	82.52
11,001 - 14,000	263	18	67.74
14,001 - 18,000	221	12	55.38

Chautauqua

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**3,242**	**$247**	**$76.03**
Age:			
Under 65	2,489	139	55.81
65 and over	753	108	142.89
Type of Residence:			
Homeowner	1,116	112	100.10
Renter	2,126	135	63.40
Filing Category:			
IT-214 Alone	861	95	110.73
IT-214 with Return	2,381	151	63.49
Household Gross Income:			
$0 - 3,000	215	20	92.56
3,001 - 5,000	268	21	79.16
5,001 - 7,000	392	29	74.46
7,001 - 9,000	630	53	84.86
9,001 - 11,000	543	43	80.04
11,001 - 14,000	702	50	71.71
14,001 - 18,000	492	29	58.78

Chemung

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,870**	**$135**	**$72.16**
Age:			
Under 65	1,419	77	54.57
65 and over	451	57	127.48
Type of Residence:			
Homeowner	620	55	88.81
Renter	1,250	80	63.89
Filing Category:			
IT-214 Alone	512	53	103.76
IT-214 with Return	1,358	82	60.24
Household Gross Income:			
$0 - 3,000	85	7	87.95
3,001 - 5,000	135	9	70.15
5,001 - 7,000	222	18	78.95
7,001 - 9,000	372	32	86.75
9,001 - 11,000	318	24	75.44
11,001 - 14,000	414	28	66.66
14,001 - 18,000	324	17	51.22

Chenango

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**585**	**$46**	**$78.98**
Age:			
Under 65	426	24	57.02
65 and over	159	22	137.83
Type of Residence:			
Homeowner	326	29	89.07
Renter	259	17	66.28
Filing Category:			
IT-214 Alone	137	16	116.03
IT-214 with Return	448	30	67.65
Household Gross Income:			
$0 - 3,000	30	3	99.50
3,001 - 5,000	38	4	92.84
5,001 - 7,000	77	7	88.83
7,001 - 9,000	112	10	93.15
9,001 - 11,000	98	8	79.78
11,001 - 14,000	128	9	70.10
14,001 - 18,000	102	6	55.17

Clinton

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**667**	**$45**	**$67.74**
Age:			
Under 65	558	30	54.62
65 and over	109	15	134.88
Type of Residence:			
Homeowner	197	16	79.75
Renter	470	29	62.70
Filing Category:			
IT-214 Alone	137	14	104.97
IT-214 with Return	530	31	58.11
Household Gross Income:			
$0 - 3,000	38	3	78.76
3,001 - 5,000	38	3	66.84
5,001 - 7,000	82	6	71.13
7,001 - 9,000	152	13	83.09
9,001 - 11,000	107	7	68.76
11,001 - 14,000	140	8	56.82
14,001 - 18,000	110	6	53.37

Columbia

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**378**	**$31**	**$81.60**
Age:			
Under 65	288	16	54.69
65 and over	90	15	167.68
Type of Residence:			
Homeowner	120	13	108.45
Renter	258	18	69.10
Filing Category:			
IT-214 Alone	72	10	134.04
IT-214 with Return	306	21	69.25
Household Gross Income:			
$0 - 3,000	27	3	118.29
3,001 - 5,000	28	3	107.53
5,001 - 7,000	32	3	83.90
7,001 - 9,000	73	6	87.04
9,001 - 11,000	67	6	90.53
11,001 - 14,000	87	6	69.24
14,001 - 18,000	64	4	54.81

Cortland

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**803**	**$66**	**$82.58**
Age:			
Under 65	531	29	55.55
65 and over	272	37	135.36
Type of Residence:			
Homeowner	317	35	110.96
Renter	486	31	64.07
Filing Category:			
IT-214 Alone	254	31	122.05
IT-214 with Return	549	35	64.32
Household Gross Income:			
$0 - 3,000	27	3	103.00
3,001 - 5,000	38	3	81.07
5,001 - 7,000	98	9	90.85
7,001 - 9,000	159	16	99.01
9,001 - 11,000	92	8	88.53
11,001 - 14,000	206	16	78.90
14,001 - 18,000	183	11	62.32

Delaware

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**553**	**$46**	**$83.68**
Age:			
Under 65	355	20	56.70
65 and over	198	26	132.07
Type of Residence:			
Homeowner	307	29	95.60
Renter	246	17	68.81
Filing Category:			
IT-214 Alone	132	16	120.34
IT-214 with Return	421	30	72.19
Household Gross Income:			
$0 - 3,000	33	4	127.30
3,001 - 5,000	33	3	91.12
5,001 - 7,000	59	5	84.45
7,001 - 9,000	92	8	86.41
9,001 - 11,000	90	8	87.52
11,001 - 14,000	136	11	82.58
14,001 - 18,000	110	7	63.88

Dutchess

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**745**	**$76**	**$102.51**
Age:			
Under 65	423	23	54.91
65 and over	322	53	165.04
Type of Residence:			
Homeowner	227	27	120.37
Renter	518	49	94.69
Filing Category:			
IT-214 Alone	257	39	149.82
IT-214 with Return	488	38	77.60
Household Gross Income:			
$0 - 3,000	35	4	123.80
3,001 - 5,000	37	4	99.43
5,001 - 7,000	79	9	109.00
7,001 - 9,000	178	25	138.01
9,001 - 11,000	106	12	110.28
11,001 - 14,000	153	14	92.05
14,001 - 18,000	157	9	59.93

Erie

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**29,624**	**$2,568**	**$86.69**
Age:			
Under 65	22,074	1,292	58.52
65 and over	7,550	1,276	169.03
Type of Residence:			
Homeowner	6,873	818	119.07
Renter	22,751	1,750	76.90
Filing Category:			
IT-214 Alone	11,314	1,382	122.14
IT-214 with Return	18,310	1,186	64.78
Household Gross Income:			
$0 - 3,000	2,036	173	85.04
3,001 - 5,000	3,552	318	89.38
5,001 - 7,000	4,306	420	97.53
7,001 - 9,000	5,722	587	102.66
9,001 - 11,000	4,297	390	90.68
11,001 - 14,000	5,376	422	78.44
14,001 - 18,000	4,335	259	59.67

Essex

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**331**	**$25**	**$74.96**
Age:			
Under 65	246	13	53.21
65 and over	85	12	137.89
Type of Residence:			
Homeowner	160	15	92.80
Renter	171	10	58.27
Filing Category:			
IT-214 Alone	86	9	107.44
IT-214 with Return	245	16	63.56
Household Gross Income:			
$0 - 3,000	16	1	91.87
3,001 - 5,000	16	2	99.93
5,001 - 7,000	30	2	83.06
7,001 - 9,000	69	7	94.50
9,001 - 11,000	70	5	72.78
11,001 - 14,000	66	4	63.18
14,001 - 18,000	64	3	54.12

Franklin

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**581**	**$50**	**$85.74**
Age:			
Under 65	403	22	55.09
65 and over	178	28	155.14
Type of Residence:			
Homeowner	271	30	109.63
Renter	310	20	64.85
Filing Category:			
IT-214 Alone	197	24	121.17
IT-214 with Return	384	26	67.56
Household Gross Income:			
$0 - 3,000	34	3	83.47
3,001 - 5,000	41	4	108.31
5,001 - 7,000	81	9	112.72
7,001 - 9,000	140	12	88.33
9,001 - 11,000	93	9	94.49
11,001 - 14,000	106	7	68.42
14,001 - 18,000	86	5	58.09

Fulton

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,428**	**$113**	**$79.02**
Age:			
Under 65	1,052	58	55.50
65 and over	376	54	144.81
Type of Residence:			
Homeowner	560	56	99.14
Renter	868	57	66.04
Filing Category:			
IT-214 Alone	301	39	129.45
IT-214 with Return	1,127	74	65.55
Household Gross Income:			
$0 - 3,000	84	9	106.13
3,001 - 5,000	102	8	73.71
5,001 - 7,000	137	12	86.72
7,001 - 9,000	241	24	98.30
9,001 - 11,000	241	21	86.17
11,001 - 14,000	335	24	70.64
14,001 - 18,000	288	16	56.95

Genesee

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**691**	**$54**	**$78.01**
Age:			
Under 65	448	25	54.89
65 and over	243	29	120.64
Type of Residence:			
Homeowner	277	25	90.51
Renter	414	29	69.65
Filing Category:			
IT-214 Alone	200	22	110.09
IT-214 with Return	491	32	64.95
Household Gross Income:			
$0 - 3,000	33	3	92.81
3,001 - 5,000	29	2	76.86
5,001 - 7,000	69	6	84.43
7,001 - 9,000	98	9	87.56
9,001 - 11,000	132	12	89.02
11,001 - 14,000	167	13	75.29
14,001 - 18,000	163	10	60.63

Greene

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**379**	**$31**	**$80.96**
Age:			
Under 65	266	15	54.93
65 and over	113	16	142.21
Type of Residence:			
Homeowner	183	18	95.73
Renter	196	13	67.16
Filing Category:			
IT-214 Alone	89	10	116.08
IT-214 with Return	290	20	70.17
Household Gross Income:			
$0 - 3,000	28	4	143.42
3,001 - 5,000	14	1	83.57
5,001 - 7,000	45	4	86.13
7,001 - 9,000	73	7	95.78
9,001 - 11,000	64	5	76.42
11,001 - 14,000	86	5	61.31
14,001 - 18,000	69	4	64.68

Hamilton

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**65**	**$5**	**$69.32**
Age:			
Under 65	54	3	54.27
65 and over	11	2	143.18
Type of Residence:			
Homeowner	32	3	81.28
Renter	33	2	57.72
Filing Category:			
IT-214 Alone	8	1	118.37
IT-214 with Return	57	4	62.42
Household Gross Income:			
$0 - 3,000	d/	1	79.71
3,001 - 5,000	d/	a/	67.50
5,001 - 7,000	d/	a/	64.60
7,001 - 9,000	15	1	75.06
9,001 - 11,000	10	1	72.30
11,001 - 14,000	17	1	64.47
14,001 - 18,000	d/	a/	58.14

d/ - Tax Law secrecy provisions prohibit disclosure.

a/ - Less than $500.

Herkimer

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,039**	**$81**	**$77.59**
Age:			
Under 65	727	40	54.67
65 and over	312	41	131.00
Type of Residence:			
Homeowner	481	47	96.81
Renter	558	34	61.03
Filing Category:			
IT-214 Alone	270	30	110.22
IT-214 with Return	769	51	66.14
Household Gross Income:			
$0 - 3,000	48	6	122.54
3,001 - 5,000	54	5	100.14
5,001 - 7,000	95	8	85.02
7,001 - 9,000	182	15	82.73
9,001 - 11,000	198	16	82.92
11,001 - 14,000	238	18	73.63
14,001 - 18,000	224	12	54.70

Jefferson

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,015**	**$73**	**$71.54**
Age:			
Under 65	811	43	53.37
65 and over	204	29	143.75
Type of Residence:			
Homeowner	414	38	91.61
Renter	601	35	57.71
Filing Category:			
IT-214 Alone	166	19	116.72
IT-214 with Return	849	53	62.70
Household Gross Income:			
$0 - 3,000	60	7	122.18
3,001 - 5,000	85	7	88.09
5,001 - 7,000	114	9	78.06
7,001 - 9,000	176	14	77.83
9,001 - 11,000	153	11	72.73
11,001 - 14,000	214	14	63.91
14,001 - 18,000	213	10	48.78

Kings

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**81,540**	**$10,106**	**$123.93**
Age:			
Under 65	47,320	2,830	59.80
65 and over	34,220	7,276	212.61
Type of Residence:			
Homeowner	1,545	248	160.36
Renter	79,995	9,858	123.23
Filing Category:			
IT-214 Alone	56,752	8,156	143.70
IT-214 with Return	24,788	1,950	78.66
Household Gross Income:			
$0 - 3,000	2,968	324	109.18
3,001 - 5,000	6,990	754	107.87
5,001 - 7,000	15,738	1,879	119.41
7,001 - 9,000	30,066	4,618	153.58
9,001 - 11,000	13,628	1,702	124.86
11,001 - 14,000	7,147	562	78.67
14,001 - 18,000	5,003	267	53.29

Lewis

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**184**	**$16**	**$85.53**
Age:			
Under 65	105	6	55.22
65 and over	79	10	125.82
Type of Residence:			
Homeowner	117	12	98.95
Renter	67	4	62.10
Filing Category:			
IT-214 Alone	51	5	103.64
IT-214 with Return	133	10	78.59
Household Gross Income:			
$0 - 3,000	d/	1	85.00
3,001 - 5,000	d/	1	95.75
5,001 - 7,000	14	1	87.35
7,001 - 9,000	29	3	87.37
9,001 - 11,000	40	3	84.32
11,001 - 14,000	44	4	95.09
14,001 - 18,000	35	2	70.42

d/ - Tax Law secrecy provisions prohibit disclosure.

Livingston

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**400**	**$31**	**$78.17**
Age:			
Under 65	296	16	55.37
65 and over	104	15	143.05
Type of Residence:			
Homeowner	176	15	86.42
Renter	224	16	71.69
Filing Category:			
IT-214 Alone	112	12	105.63
IT-214 with Return	288	19	67.49
Household Gross Income:			
$0 - 3,000	26	3	113.15
3,001 - 5,000	28	2	78.75
5,001 - 7,000	44	3	78.84
7,001 - 9,000	52	5	93.03
9,001 - 11,000	62	5	83.93
11,001 - 14,000	98	7	75.51
14,001 - 18,000	90	5	57.87

Madison

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**631**	**$48**	**$75.46**
Age:			
Under 65	470	25	53.70
65 and over	161	22	138.99
Type of Residence:			
Homeowner	298	27	90.37
Renter	333	21	62.11
Filing Category:			
IT-214 Alone	125	15	116.19
IT-214 with Return	506	33	65.39
Household Gross Income:			
$0 - 3,000	29	3	87.17
3,001 - 5,000	25	3	112.12
5,001 - 7,000	75	6	79.28
7,001 - 9,000	106	9	87.83
9,001 - 11,000	94	7	78.38
11,001 - 14,000	157	12	75.52
14,001 - 18,000	145	8	53.80

Monroe

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**11,681**	**$923**	**$79.01**
Age:			
Under 65	9,070	522	57.50
65 and over	2,611	401	153.72
Type of Residence:			
Homeowner	2,614	281	107.65
Renter	9,067	642	70.76
Filing Category:			
IT-214 Alone	3,851	416	108.10
IT-214 with Return	7,830	507	64.71
Household Gross Income:			
$0 - 3,000	784	66	83.74
3,001 - 5,000	1,185	91	76.55
5,001 - 7,000	1,692	144	85.39
7,001 - 9,000	2,212	200	90.58
9,001 - 11,000	1,609	139	86.60
11,001 - 14,000	2,094	160	76.36
14,001 - 18,000	2,105	122	58.19

Montgomery

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,298**	**$116**	**$89.46**
Age:			
Under 65	870	48	55.74
65 and over	428	68	158.02
Type of Residence:			
Homeowner	539	64	118.82
Renter	759	52	68.62
Filing Category:			
IT-214 Alone	339	48	142.95
IT-214 with Return	959	68	70.56
Household Gross Income:			
$0 - 3,000	70	7	98.92
3,001 - 5,000	77	7	91.76
5,001 - 7,000	129	12	94.51
7,001 - 9,000	214	24	110.64
9,001 - 11,000	211	20	96.63
11,001 - 14,000	313	27	86.75
14,001 - 18,000	284	19	65.92

Nassau

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**3,025**	**$340**	**$112.35**
Age:			
Under 65	1,752	103	58.87
65 and over	1,273	237	185.95
Type of Residence:			
Homeowner	911	144	158.61
Renter	2,114	195	92.42
Filing Category:			
IT-214 Alone	1,009	184	182.33
IT-214 with Return	2,016	156	77.33
Household Gross Income:			
$0 - 3,000	186	28	151.51
3,001 - 5,000	210	23	110.60
5,001 - 7,000	374	46	123.71
7,001 - 9,000	552	77	140.36
9,001 - 11,000	475	59	123.45
11,001 - 14,000	628	63	100.31
14,001 - 18,000	600	43	71.79

New York
(Manhattan)

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**37,206**	**$4,398**	**$118.20**
Age:			
Under 65	21,365	1,272	59.51
65 and over	15,841	3,126	197.36
Type of Residence:			
Homeowner	384	45	116.87
Renter	36,822	4,353	118.21
Filing Category:			
IT-214 Alone	25,784	3,478	134.90
IT-214 with Return	11,422	919	80.50
Household Gross Income:			
$0 - 3,000	2,052	220	107.41
3,001 - 5,000	3,520	430	122.05
5,001 - 7,000	8,228	1,070	130.07
7,001 - 9,000	13,646	1,857	136.09
9,001 - 11,000	4,307	449	104.28
11,001 - 14,000	3,303	260	78.60
14,001 - 18,000	2,150	112	51.96

Niagara

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**5,177**	**$412**	**$79.64**
Age:			
Under 65	3,845	217	56.40
65 and over	1,332	195	146.72
Type of Residence:			
Homeowner	1,449	152	104.77
Renter	3,728	260	69.86
Filing Category:			
IT-214 Alone	1,444	176	121.89
IT-214 with Return	3,733	236	63.29
Household Gross Income:			
$0 - 3,000	294	25	86.47
3,001 - 5,000	470	37	79.02
5,001 - 7,000	659	56	84.56
7,001 - 9,000	952	94	99.20
9,001 - 11,000	812	69	84.76
11,001 - 14,000	1,063	77	72.71
14,001 - 18,000	927	53	57.63

Oneida

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**4,200**	**$323**	**$76.82**
Age:			
Under 65	3,139	172	54.90
65 and over	1,061	150	141.66
Type of Residence:			
Homeowner	1,319	134	101.73
Renter	2,881	188	65.41
Filing Category:			
IT-214 Alone	1,230	137	111.11
IT-214 with Return	2,970	186	62.62
Household Gross Income:			
$0 - 3,000	196	19	98.91
3,001 - 5,000	278	23	81.05
5,001 - 7,000	479	40	82.70
7,001 - 9,000	855	77	89.59
9,001 - 11,000	667	57	86.19
11,001 - 14,000	932	64	68.81
14,001 - 18,000	793	43	54.07

Onondaga

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**6,155**	**$517**	**$84.03**
Age:			
Under 65	4,271	238	55.66
65 and over	1,884	280	148.36
Type of Residence:			
Homeowner	2,357	265	112.61
Renter	3,798	252	66.30
Filing Category:			
IT-214 Alone	1,628	216	132.51
IT-214 with Return	4,527	302	66.60
Household Gross Income:			
$0 - 3,000	308	29	93.24
3,001 - 5,000	406	34	84.87
5,001 - 7,000	623	56	89.41
7,001 - 9,000	1,004	106	105.10
9,001 - 11,000	953	90	94.55
11,001 - 14,000	1,377	112	81.41
14,001 - 18,000	1,484	91	61.06

Ontario

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**714**	**$55**	**$77.27**
Age:			
Under 65	500	27	53.92
65 and over	214	28	131.81
Type of Residence:			
Homeowner	292	26	89.73
Renter	422	29	68.64
Filing Category:			
IT-214 Alone	137	17	122.10
IT-214 with Return	577	38	66.62
Household Gross Income:			
$0 - 3,000	43	4	92.55
3,001 - 5,000	46	4	79.52
5,001 - 7,000	71	6	87.28
7,001 - 9,000	98	9	89.57
9,001 - 11,000	127	11	83.30
11,001 - 14,000	159	12	73.45
14,001 - 18,000	170	10	60.58

Orange

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**2,166**	**$175**	**$80.81**
Age:			
Under 65	1,646	93	56.77
65 and over	520	82	156.90
Type of Residence:			
Homeowner	505	56	111.29
Renter	1,661	119	71.54
Filing Category:			
IT-214 Alone	453	61	135.53
IT-214 with Return	1,713	114	66.33
Household Gross Income:			
$0 - 3,000	76	8	109.42
3,001 - 5,000	110	11	95.78
5,001 - 7,000	215	19	86.40
7,001 - 9,000	492	46	93.53
9,001 - 11,000	551	42	76.87
11,001 - 14,000	381	29	76.02
14,001 - 18,000	341	20	59.42

Orleans

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**583**	**$53**	**$90.63**
Age:			
Under 65	368	21	58.29
65 and over	215	31	146.00
Type of Residence:			
Homeowner	278	29	105.13
Renter	305	24	77.42
Filing Category:			
IT-214 Alone	197	25	127.75
IT-214 with Return	386	28	71.69
Household Gross Income:			
$0 - 3,000	22	2	96.18
3,001 - 5,000	37	4	106.64
5,001 - 7,000	63	7	108.41
7,001 - 9,000	89	10	117.01
9,001 - 11,000	103	9	92.09
11,001 - 14,000	153	13	84.32
14,001 - 18,000	116	7	61.59

Oswego

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,385**	**$99**	**$71.52**
Age:			
Under 65	1,113	60	54.31
65 and over	272	39	141.98
Type of Residence:			
Homeowner	491	46	93.12
Renter	894	53	59.66
Filing Category:			
IT-214 Alone	256	31	119.97
IT-214 with Return	1,129	68	60.54
Household Gross Income:			
$0 - 3,000	82	8	92.25
3,001 - 5,000	124	9	75.91
5,001 - 7,000	169	13	74.93
7,001 - 9,000	234	19	80.11
9,001 - 11,000	231	18	79.23
11,001 - 14,000	290	19	64.03
14,001 - 18,000	255	14	54.12

Otsego

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**755**	**$60**	**$79.11**
Age:			
Under 65	563	31	54.25
65 and over	192	29	152.00
Type of Residence:			
Homeowner	394	36	90.27
Renter	361	24	66.93
Filing Category:			
IT-214 Alone	129	17	131.08
IT-214 with Return	626	43	68.40
Household Gross Income:			
$0 - 3,000	54	6	108.62
3,001 - 5,000	32	3	80.87
5,001 - 7,000	83	7	87.60
7,001 - 9,000	125	12	93.64
9,001 - 11,000	119	10	83.82
11,001 - 14,000	174	13	72.06
14,001 - 18,000	168	10	58.23

Putnam

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**76**	**$8**	**$107.48**
Age:			
Under 65	46	3	59.52
65 and over	30	5	181.03
Type of Residence:			
Homeowner	24	3	122.41
Renter	52	5	100.57
Filing Category:			
IT-214 Alone	24	4	166.16
IT-214 with Return	52	4	80.40
Household Gross Income:			
$0 - 3,000	d/	1	130.00
3,001 - 5,000	d/	a/	59.20
5,001 - 7,000	13	2	121.61
7,001 - 9,000	12	2	176.41
9,001 - 11,000	17	2	106.70
11,001 - 14,000	12	1	95.08
14,001 - 18,000	13	1	53.61

d/ - Tax Law secrecy provisions prohibit disclosure.

a/ - Less than $500.

Queens

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**37,193**	**$4,630**	**$124.47**
Age:			
Under 65	21,132	1,243	58.82
65 and over	16,061	3,387	210.85
Type of Residence:			
Homeowner	1,926	276	143.45
Renter	35,267	4,353	123.43
Filing Category:			
IT-214 Alone	22,408	3,455	154.19
IT-214 with Return	14,785	1,174	79.43
Household Gross Income:			
$0 - 3,000	1,482	192	129.42
3,001 - 5,000	3,191	438	137.11
5,001 - 7,000	7,452	950	127.51
7,001 - 9,000	12,335	1,922	155.82
9,001 - 11,000	5,368	627	116.72
11,001 - 14,000	4,095	327	79.96
14,001 - 18,000	3,270	174	53.19

Rensselaer

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,805**	**$134**	**$74.38**
Age:			
Under 65	1,445	80	55.32
65 and over	360	54	150.92
Type of Residence:			
Homeowner	461	51	110.11
Renter	1,344	84	62.13
Filing Category:			
IT-214 Alone	290	38	130.92
IT-214 with Return	1,515	96	63.56
Household Gross Income:			
$0 - 3,000	101	9	92.07
3,001 - 5,000	165	15	89.34
5,001 - 7,000	204	18	87.17
7,001 - 9,000	263	22	83.71
9,001 - 11,000	279	23	82.89
11,001 - 14,000	391	26	67.43
14,001 - 18,000	402	21	52.06

Richmond

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**3,535**	**$389**	**$109.96**
Age:			
Under 65	2,324	138	59.49
65 and over	1,211	250	206.84
Type of Residence:			
Homeowner	165	22	135.18
Renter	3,370	366	108.73
Filing Category:			
IT-214 Alone	2,352	298	126.90
IT-214 with Return	1,183	90	76.29
Household Gross Income:			
$0 - 3,000	181	16	90.12
3,001 - 5,000	304	29	96.24
5,001 - 7,000	615	65	105.20
7,001 - 9,000	1,438	189	131.62
9,001 - 11,000	451	49	107.59
11,001 - 14,000	306	26	85.76
14,001 - 18,000	240	14	60.04

Rockland

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**834**	**$72**	**$86.67**
Age:			
Under 65	643	36	56.19
65 and over	191	36	189.27
Type of Residence:			
Homeowner	100	13	126.71
Renter	734	60	81.21
Filing Category:			
IT-214 Alone	196	31	156.56
IT-214 with Return	638	42	65.19
Household Gross Income:			
$0 - 3,000	30	3	86.06
3,001 - 5,000	58	7	121.93
5,001 - 7,000	106	10	92.45
7,001 - 9,000	211	20	94.29
9,001 - 11,000	156	15	98.82
11,001 - 14,000	143	10	72.25
14,001 - 18,000	130	7	55.23

St. Lawrence

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,019**	**$73**	**$71.25**
Age:			
Under 65	848	48	56.25
65 and over	171	25	145.63
Type of Residence:			
Homeowner	373	29	78.21
Renter	646	43	67.23
Filing Category:			
IT-214 Alone	298	28	95.36
IT-214 with Return	721	44	61.28
Household Gross Income:			
$0 - 3,000	77	6	83.64
3,001 - 5,000	82	7	79.42
5,001 - 7,000	159	13	78.99
7,001 - 9,000	214	18	83.05
9,001 - 11,000	136	9	69.43
11,001 - 14,000	195	12	60.81
14,001 - 18,000	156	8	51.36

Saratoga

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,205**	**$83**	**$68.57**
Age:			
Under 65	990	52	52.20
65 and over	215	31	143.93
Type of Residence:			
Homeowner	324	30	91.44
Renter	881	53	60.16
Filing Category:			
IT-214 Alone	154	18	117.81
IT-214 with Return	1,051	64	61.35
Household Gross Income:			
$0 - 3,000	59	5	87.77
3,001 - 5,000	80	7	84.91
5,001 - 7,000	133	11	79.88
7,001 - 9,000	192	15	78.76
9,001 - 11,000	184	14	75.40
11,001 - 14,000	274	17	61.63
14,001 - 18,000	283	14	49.98

Schenectady

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**2,293**	**$205**	**$89.51**
Age:			
Under 65	1,532	86	56.32
65 and over	761	119	156.34
Type of Residence:			
Homeowner	868	109	125.00
Renter	1,425	97	67.90
Filing Category:			
IT-214 Alone	611	93	151.50
IT-214 with Return	1,682	113	66.99
Household Gross Income:			
$0 - 3,000	130	11	85.01
3,001 - 5,000	193	17	86.00
5,001 - 7,000	249	23	90.73
7,001 - 9,000	338	36	107.63
9,001 - 11,000	366	37	100.84
11,001 - 14,000	502	46	92.31
14,001 - 18,000	515	35	68.69

Schoharie

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**335**	**$30**	**$89.30**
Age:			
Under 65	233	13	54.52
65 and over	102	17	168.73
Type of Residence:			
Homeowner	157	17	109.59
Renter	178	13	71.39
Filing Category:			
IT-214 Alone	85	13	155.03
IT-214 with Return	250	17	66.95
Household Gross Income:			
$0 - 3,000	27	2	71.92
3,001 - 5,000	23	3	152.00
5,001 - 7,000	33	3	96.24
7,001 - 9,000	50	6	118.54
9,001 - 11,000	58	6	101.58
11,001 - 14,000	61	5	78.21
14,001 - 18,000	83	5	56.72

Schuyler

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**185**	**$15**	**$81.15**
Age:			
Under 65	120	7	54.23
65 and over	65	9	130.86
Type of Residence:			
Homeowner	113	11	93.72
Renter	72	4	61.41
Filing Category:			
IT-214 Alone	34	4	114.52
IT-214 with Return	151	11	73.63
Household Gross Income:			
$0 - 3,000	d/	1	117.09
3,001 - 5,000	d/	1	116.00
5,001 - 7,000	18	2	93.22
7,001 - 9,000	29	2	66.10
9,001 - 11,000	21	2	87.52
11,001 - 14,000	53	4	79.79
14,001 - 18,000	44	3	68.56

d/ - Tax Law secrecy provisions prohibit disclosure.

Seneca

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**458**	**$33**	**$72.31**
Age:			
Under 65	345	19	55.81
65 and over	113	14	122.68
Type of Residence:			
Homeowner	193	17	87.67
Renter	265	16	61.12
Filing Category:			
IT-214 Alone	81	10	120.55
IT-214 with Return	377	23	61.94
Household Gross Income:			
$0 - 3,000	29	3	90.00
3,001 - 5,000	35	3	80.62
5,001 - 7,000	37	3	88.51
7,001 - 9,000	69	5	79.46
9,001 - 11,000	72	5	74.31
11,001 - 14,000	112	8	72.52
14,001 - 18,000	104	5	52.43

Steuben

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,342**	**$95**	**$70.71**
Age:			
Under 65	1,061	57	53.87
65 and over	281	38	134.25
Type of Residence:			
Homeowner	500	41	82.55
Renter	842	54	63.67
Filing Category:			
IT-214 Alone	273	28	103.80
IT-214 with Return	1,069	67	62.25
Household Gross Income:			
$0 - 3,000	105	10	94.08
3,001 - 5,000	104	8	80.40
5,001 - 7,000	145	11	76.07
7,001 - 9,000	241	20	83.89
9,001 - 11,000	219	15	70.36
11,001 - 14,000	281	17	60.63
14,001 - 18,000	247	13	52.44

Suffolk

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**4,174**	**$483**	**$115.71**
Age:			
Under 65	2,108	128	60.74
65 and over	2,066	355	171.79
Type of Residence:			
Homeowner	1,867	280	149.94
Renter	2,307	203	88.00
Filing Category:			
IT-214 Alone	1,725	290	168.15
IT-214 with Return	2,449	193	78.77
Household Gross Income:			
$0 - 3,000	182	22	121.60
3,001 - 5,000	226	21	94.65
5,001 - 7,000	396	52	131.65
7,001 - 9,000	731	117	159.81
9,001 - 11,000	718	96	133.58
11,001 - 14,000	996	107	107.72
14,001 - 18,000	925	67	72.73

Sullivan

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,381**	**$108**	**$77.92**
Age:			
Under 65	1,089	60	54.98
65 and over	292	48	163.46
Type of Residence:			
Homeowner	367	42	115.75
Renter	1,014	65	64.23
Filing Category:			
IT-214 Alone	194	30	155.31
IT-214 with Return	1,187	77	65.27
Household Gross Income:			
$0 - 3,000	46	5	118.08
3,001 - 5,000	88	8	93.88
5,001 - 7,000	160	13	79.24
7,001 - 9,000	251	23	90.57
9,001 - 11,000	218	18	83.25
11,001 - 14,000	306	23	76.38
14,001 - 18,000	312	17	54.43

Tioga

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**409**	**$29**	**$70.10**
Age:			
Under 65	315	17	52.80
65 and over	94	12	128.04
Type of Residence:			
Homeowner	172	14	81.24
Renter	237	15	62.01
Filing Category:			
IT-214 Alone	75	7	89.06
IT-214 with Return	334	22	65.84
Household Gross Income:			
$0 - 3,000	20	2	90.25
3,001 - 5,000	29	2	80.58
5,001 - 7,000	35	3	83.05
7,001 - 9,000	70	6	78.95
9,001 - 11,000	57	4	78.64
11,001 - 14,000	98	7	68.79
14,001 - 18,000	100	5	48.67

Tompkins

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**497**	**$32**	**$64.24**
Age:			
Under 65	427	23	53.24
65 and over	70	9	131.35
Type of Residence:			
Homeowner	174	13	73.67
Renter	323	19	59.16
Filing Category:			
IT-214 Alone	65	7	107.63
IT-214 with Return	432	25	57.71
Household Gross Income:			
$0 - 3,000	32	3	89.78
3,001 - 5,000	33	3	76.81
5,001 - 7,000	50	4	72.84
7,001 - 9,000	76	5	68.89
9,001 - 11,000	75	5	70.70
11,001 - 14,000	107	6	57.90
14,001 - 18,000	124	6	49.54

Ulster

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**1,255**	**$97**	**$77.18**
Age:			
Under 65	950	53	55.54
65 and over	305	44	144.56
Type of Residence:			
Homeowner	423	43	100.51
Renter	832	54	65.31
Filing Category:			
IT-214 Alone	229	29	126.31
IT-214 with Return	1,026	68	66.21
Household Gross Income:			
$0 - 3,000	55	5	83.58
3,001 - 5,000	82	7	80.30
5,001 - 7,000	140	12	86.37
7,001 - 9,000	204	20	98.40
9,001 - 11,000	193	16	85.18
11,001 - 14,000	295	21	71.51
14,001 - 18,000	286	16	55.85

Warren

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**657**	**$48**	**$72.33**
Age:			
Under 65	543	29	53.16
65 and over	114	19	163.64
Type of Residence:			
Homeowner	149	12	83.62
Renter	508	35	69.01
Filing Category:			
IT-214 Alone	120	17	137.76
IT-214 with Return	537	31	57.70
Household Gross Income:			
$0 - 3,000	28	3	104.96
3,001 - 5,000	52	4	76.38
5,001 - 7,000	75	7	92.04
7,001 - 9,000	123	11	92.26
9,001 - 11,000	116	8	67.45
11,001 - 14,000	124	8	62.00
14,001 - 18,000	139	7	49.23

Washington

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**549**	**$43**	**$78.99**
Age:			
Under 65	408	22	54.92
65 and over	141	21	148.64
Type of Residence:			
Homeowner	280	26	92.57
Renter	269	17	64.85
Filing Category:			
IT-214 Alone	131	16	120.24
IT-214 with Return	418	28	66.06
Household Gross Income:			
$0 - 3,000	30	4	122.90
3,001 - 5,000	33	2	69.81
5,001 - 7,000	56	5	89.60
7,001 - 9,000	80	7	91.33
9,001 - 11,000	110	10	87.15
11,001 - 14,000	114	8	73.64
14,001 - 18,000	126	7	56.08

Wayne

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**876**	**$71**	**$81.33**
Age:			
Under 65	633	35	55.96
65 and over	243	36	147.42
Type of Residence:			
Homeowner	327	33	100.61
Renter	549	38	69.84
Filing Category:			
IT-214 Alone	203	26	130.20
IT-214 with Return	673	45	66.59
Household Gross Income:			
$0 - 3,000	52	7	130.90
3,001 - 5,000	64	5	85.32
5,001 - 7,000	92	8	86.64
7,001 - 9,000	157	15	97.49
9,001 - 11,000	145	11	77.06
11,001 - 14,000	178	13	75.05
14,001 - 18,000	188	11	59.40

Westchester

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**2,601**	**$259**	**$99.39**
Age:			
Under 65	1,721	100	57.94
65 and over	880	159	180.44
Type of Residence:			
Homeowner	342	51	147.72
Renter	2,259	208	92.07
Filing Category:			
IT-214 Alone	794	124	156.50
IT-214 with Return	1,807	134	74.29
Household Gross Income:			
$0 - 3,000	172	18	103.99
3,001 - 5,000	253	26	102.96
5,001 - 7,000	364	44	121.63
7,001 - 9,000	554	69	124.09
9,001 - 11,000	388	38	96.78
11,001 - 14,000	462	40	86.90
14,001 - 18,000	408	24	58.46

Wyoming

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**456**	**$39**	**$84.87**
Age:			
Under 65	299	17	55.73
65 and over	157	22	140.36
Type of Residence:			
Homeowner	237	23	97.65
Renter	219	16	71.03
Filing Category:			
IT-214 Alone	129	17	128.64
IT-214 with Return	327	22	67.60
Household Gross Income:			
$0 - 3,000	25	2	95.40
3,001 - 5,000	21	2	90.42
5,001 - 7,000	36	3	96.13
7,001 - 9,000	77	8	101.83
9,001 - 11,000	79	7	94.40
11,001 - 14,000	110	9	79.54
14,001 - 18,000	108	7	63.92

Yates

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**227**	**$17**	**$75.20**
Age:			
Under 65	146	8	53.24
65 and over	81	9	114.77
Type of Residence:			
Homeowner	136	11	81.32
Renter	91	6	66.04
Filing Category:			
IT-214 Alone	50	5	93.20
IT-214 with Return	177	12	70.11
Household Gross Income:			
$0 - 3,000	14	1	66.35
3,001 - 5,000	15	1	84.93
5,001 - 7,000	20	2	81.20
7,001 - 9,000	36	3	82.27
9,001 - 11,000	30	3	103.70
11,001 - 14,000	55	4	67.12
14,001 - 18,000	57	3	61.00

Real Property Circuit Breaker Tax Credit Use - 1999

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	**865**	**$113**	**$131.20**
Age:			
Under 65	417	26	62.69
65 and over	448	87	194.97
Type of Residence:			
Homeowner	193	28	144.03
Renter	672	86	127.52
Filing Category:			
IT-214 Alone	727	105	144.45
IT-214 with Return	138	8	61.44
Household Gross Income:			
$0 - 3,000	42	5	109.61
3,001 - 5,000	80	12	144.53
5,001 - 7,000	171	24	138.49
7,001 - 9,000	262	38	145.65
9,001 - 11,000	150	19	129.84
11,001 - 14,000	98	11	116.82
14,001 - 18,000	62	5	73.46

Appendix B: Claim for Real Property Tax Credit for Homeowners and Renters

For office use only

New York State Department of Taxation and Finance

Claim for Real Property Tax Credit for Homeowners and Renters

2000

IT-214

Attach label, or print or type

Important! You **must** enter your social security number(s) in the boxes to the right.

Your first name and middle initial	Your last name *(for a **joint claim,** enter spouse's name on line below)*	▼ Your social security number
Spouse's first name and middle initial	Spouse's last name	▼ Spouse's social security number
Mailing address *(number and street or rural route)*	Apartment number	NY State county of residence ●
City, village or post office / State	ZIP code	Qualifying social security number if different from above
Address of New York residence that **qualifies** you for this credit, if different from above ● ●		
City, village or post office	State **NY** / ZIP code	

1 Were you a New York State resident for all of 2000? ..... ▶ 1 Yes ☐ No ☐

2 Did you occupy the same residence for at least six months during 2000? ..... ▶ 2 Yes ☐ No ☐

3 Did you own real property, with a current market value of more than $85,000 during 2000? ..... ▶ 3 Yes ☐ No ☐

4 Can you be claimed as a dependent on another taxpayer's 2000 federal return? ..... 4 Yes ☐ No ☐

If you checked No on lines 1 or 2, or Yes on lines 3 or 4, stop; you do not qualify for this credit.

5 Did you live in a nursing home, public housing, or other residence completely exempted from real property taxes in 2000? *(If you checked* **Yes**, *you* **must** *attach an explanation to your real property tax credit claim. See instructions.)* ..... ▶ 5 Yes ☐ No ☐

6 Including yourself, how many members of your household are filing Form IT-214? Enter number ..... 6 ☐

7 Were any of the household members included on line 6 (or your spouse, if this is a joint claim) 65 or older on January 1, 2001? *(If you checked* **Yes**, *enter qualifying social security number in the box above line 1.)* ..... 7 Yes ☐ No ☐

8 Did you own or pay rent for your residence during 2000? ..... 8 Own ☐ Rent ☐

Complete Schedule A or B, and Schedule C, on the back before continuing.

9 Did you enter an amount for the exemption on line 20 of this claim? ..... 9 Yes ☐ No ☐

10 **Homeowners:** enter amount from line 21. **Renters:** enter amount from line 25 ..... 10 ____ . ____

11 Enter household gross income from line 34 (If more than $18,000, **stop; you do not qualify.** If "0" or less, leave lines 12 and 13 blank) ..... 11 ____ . 0 0

12 Enter from the table below the rate that applies to your household gross income ..... 12 ____ . ____

If the amount on line 11 is:	Your rate is:	If the amount on line 11 is:	Your rate is:
$.01 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		

Be sure to sign and date this form.

13 Multiply line 11 by line 12 ..... 13 ____ . ____

14 Subtract line 13 from line 10. *(If line 13 is more than line 10,* **stop**; no credit is allowed.) ..... 14 ____ . ____

15 If you entered an amount on line 20, enter 25% of line 14 **or**, if no entry was made on line 20, enter 50% of line 14 ..... ▶ 15 ____ . ____

16 Credit limitation *(see instructions; enter amount from table)* ..... ▶ 16 ____ . ____

17 Enter the amount from line 15 or 16, 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.) ..... 17 ____ . ____

- **Transfer the amount on line 17 of this form to Form IT-200, line 36, or to Form IT-201, line 58. Attach Form IT-214 to your return.**
- **If you are not filing a New York State income tax return, mail this form to: STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001.**
- **For direct deposit information, see lines 35a through 35c on the back.**

Paid preparer's use only				**Sign here**	
Preparer's signature	Date	Mark "X" if self-employed ☐		Your signature	
Firm's name *(or yours, if self-employed)*	Preparer's SSN or PTIN			Spouse's signature *(if joint claim)*	
Address	Employer identification number			Date	Daytime phone number (optional) ( )

Schedule A - To be completed by homeowners. *Enter the amounts you and all qualified members of your household paid during 2000.*

18 Real property taxes *(including school district taxes)* ..... **18** .

19 Special assessments ..... **19** .

20 The amount of taxes not paid due to the exemption for persons 65 or older under section 467 of the Real Property Tax Law *(veterans' tax exemption does not qualify).* This entry is optional *(see instructions)* ..... ▶ **20** .

21 Real property taxes paid *(add lines 18 through 20).* Enter here and on line 10 ..... ▶ **21** .

Schedule B - To be completed by renters. *Enter the amount of rent constituting real property taxes paid during 2000.*

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

22 Enter the total rent you and all members of your household paid during 2000 ..... **22** .

23 **If line 22 includes charges for:**

	Enter:
heat, gas, electricity, furnishings and board	50% of line 22
heat, gas, electricity and furnishings	25% of line 22
heat, gas and electricity	20% of line 22
heat **or** heat and gas	15% of line 22
none of the above	0

23 .

24 Adjusted rent *(Subtract line 23 from line 22. If monthly average is over $450,* **stop**; *you do not qualify for this credit.)* ..... **24** .

25 Enter 25% of line 24 here and on line 10. *(If over $1,350,* **stop**; *you do not qualify for this credit.)* ..... ▶ **25** .

Schedule C - To be completed by homeowners and renters. *Enter the household gross income of all household members.*

26 List below the name, social security number, and the year of birth of everyone, including yourself, who lived in your household in 2000. *(Attach additional sheets if necessary.)* Enter the total number of household members in the boxes .. **26**

Your name	**Social security number**	**Year of birth**
Spouse's name (if married)		
Household member's name		
Household member's name		
Household member's name		

Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and the above household members received during 2000.

27 Federal adjusted gross income *(from Form 1040A, line 19; Form 1040EZ, line 4; or Form 1040, line 33)*
If you do not have to file a federal return, see *Household gross income* on the front page of the instructions for this form ..... **27** .

28 New York State additions to federal adjusted gross income ..... **28** .

29 Social security payments not included on line 27 ..... **29** .

30 Supplemental security income payments (SSI) ..... **30** .

31 Pensions and annuities not included on lines 27 through 30 ..... **31** .

32 Cash public assistance and relief ..... **32** .

33 Other income ..... **33** .

34 Household gross income *(add lines 27 through 33).* Enter this amount here, and on line 11, rounded to the nearest whole dollar ..... ▶ **34** .

35 **Direct deposit:** If you are **not** attaching this claim to your income tax return, and want your credit (from line 17) sent directly to your bank account, complete a, b, and c below *(see instructions).*

a Routing number

b Type: ☐ Checking ☐ Savings

c Account number

For more information concerning the data provided in this publication, please contact:

New York State Department of Taxation and Finance
Office of Tax Policy Analysis
W.A. Harriman State Campus Office
Albany, New York 12227
Phone: (518) 457-3187

In an effort to reduce the costs of printing, please notify the producer of this document if you wish your name to be deleted from our mailing list or if your address has changed.