



Real Property Circuit Breaker Tax Credit

2001 Credit Use by County

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Introduction

This statistical report provides information on households receiving real property circuit breaker tax 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 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 2001 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 who received cash payments for the credit because they had no New York State personal income tax liability and they were not required to file a tax return. Appendix A contains a copy of the 2001 form used to claim the credit, the 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 (See Appendix B) prepared annually by the Department of Taxation and Finance.

Summary Statistics

For 2001, 282,335 households claimed the credit. The total amount of credits claimed exceeded \$30.9 million, with an average credit of \$109.61. Table 1 provides a general statistical overview of the 2001 real property circuit breaker tax credit.

Table 1: State Summary – 2001

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	282,335	\$30,949	\$109.61
Age:			
Under 65	178,102	10,050	56.42
65 and over	104,233	20,899	200.49
Type of Residence:			
Homeowner	34,407	3,669	106.63
Renter	247,928	27,280	110.03
Filing Category:			
IT-214 Alone	145,295	20,967	144.30
IT-214 with Return	137,040	9,982	72.84
Household Gross Income:			
\$ 0 - \$ 3,000	15,577	1,617	103.83
3,001 - 5,000	22,282	2,475	111.09
5,001 - 7,000	46,421	5,547	119.48
7,001 - 9,000	88,770	12,298	138.54
9,001 - 11,000	41,411	4,411	106.52
11,001 - 14,000	37,734	2,942	77.96
14,001 - 18,000	30,140	1,657	54.99

Major statistical highlights include:

- Over 63 percent of the credit claimants were under age 65. However, these households received less than 33 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.
- Almost 88 percent of the households claiming the credit were renters. They claimed just over 88 percent of the total credit, for an average of \$110.03 per household.
- In addition to being fewer in number than renters, homeowners received a smaller average credit of \$106.63.
- In 2001, the number of households claiming the credit decreased by 16,401 or 5.5 percent compared to 2000. Although total credit

claims decreased by \$1.2 million in 2001, the average credit rose almost two percent to \$109.61.

- Of all 2001 claims, 51 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 2001.

Table 2 displays a summary of credits received by residents of each county in New York for 2000 and 2001. Year-over-year, the number of claims requested by residents declined in all but sixteen counties.

Table 2: Real Property Circuit Breaker Tax Credit Use By County – 2000-2001

County	2001			2000		
	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Albany	2,544	\$168	\$66.22	2,323	\$157	\$67.76
Allegany	607	47	76.66	653	51	77.80
Bronx	34,176	4,023	117.70	37,375	4,178	111.79
Broome	3,577	244	68.23	3,585	251	69.96
Cattaraugus	1,097	79	71.67	1,115	78	70.05
Cayuga	1,032	74	72.09	1,140	81	71.29
Chautauqua	2,871	208	72.54	2,978	217	73.00
Chemung	1,811	124	68.19	1,819	127	69.88
Chenango	510	39	76.98	564	43	75.60
Clinton	555	39	70.02	604	41	67.67
Columbia	327	24	72.52	335	26	77.91
Cortland	614	53	87.10	793	63	79.69
Delaware	442	37	83.13	516	43	83.13
Dutchess	778	72	92.96	671	67	100.31
Erie	25,765	2,147	83.31	27,675	2,322	83.89
Essex	341	25	73.91	351	25	70.37
Franklin	566	46	81.22	554	46	83.67
Fulton	1,342	99	73.53	1,395	107	76.44
Genesee	584	44	75.09	644	48	75.20
Greene	282	23	79.97	344	28	81.56
Hamilton	49	4	77.14	53	4	74.37
Herkimer	868	66	75.77	925	69	75.01
Jefferson	958	64	66.91	911	62	68.48
Kings	72,052	9,450	131.16	78,058	9,925	127.15

Table 2: Real Property Circuit Breaker Tax Credit Use By County – 2000-2001 (Cont'd)

County	2001			2000		
	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Lewis	158	14	87.05	145	12	79.72
Livingston	417	30	71.88	373	27	71.68
Madison	514	39	75.41	571	41	72.14
Monroe	10,512	799	76.03	11,295	863	76.43
Montgomery	1,167	103	87.95	1,214	104	85.35
Nassau	3,143	314	99.74	3,007	332	110.29
New York	32,824	4,218	128.50	34,439	4,271	124.01
Niagara	4,847	365	75.26	5,011	382	76.32
Oneida	3,900	287	73.53	3,983	293	73.60
Onondaga	5,837	459	78.57	5,983	482	80.60
Ontario	602	45	74.92	650	50	76.72
Orange	2,268	170	74.94	2,182	169	77.35
Orleans	536	46	86.73	516	44	85.31
Oswego	1,390	99	71.29	1,396	98	70.19
Otsego	642	52	80.62	657	53	81.31
Putnam	72	7	98.02	74	8	102.79
Queens	34,583	4,492	129.89	36,033	4,564	126.64
Rensselaer	1,727	125	72.62	1,760	127	72.17
Richmond	3,384	374	110.40	3,439	384	111.53
Rockland	1,018	81	79.78	788	69	87.31
St. Lawrence	1,110	75	67.56	1,014	71	69.94
Saratoga	1,034	72	69.97	1,085	75	68.72
Schenectady	2,038	164	80.44	2,153	178	82.48
Schoharie	270	25	93.34	305	25	82.97
Schuyler	217	17	79.46	182	14	78.45
Seneca	343	25	73.00	330	25	76.41
Steuben	1,171	81	69.44	1,230	86	69.70
Suffolk	3,721	375	100.83	3,660	401	109.52
Sullivan	1,409	99	70.26	1,525	108	70.57
Tioga	397	27	69.13	423	28	66.41
Tompkins	554	34	62.23	521	33	62.40
Ulster	1,195	89	74.24	1,369	103	75.47
Warren	625	44	69.99	658	47	71.07
Washington	446	38	84.86	509	41	81.35
Wayne	880	66	75.08	884	65	73.29
Westchester	2,208	222	100.41	2,594	251	96.80
Wyoming	383	33	86.25	424	36	85.85
Yates	207	16	78.71	203	15	75.41
Unclassified*	838	129	154.16	770	101	131.35
Grand Total	282,335	\$30,949	\$109.61	298,736	\$32,136	\$107.57

* Returns that could not be classified by county.

Table 3 summarizes real property circuit breaker tax credit (RPCBTC) use from 1986 through 2001. The current RPCBTC income and residence eligibility criteria have existed since 1985. Some observations derived from examining the program during the last sixteen years include:

- The average credit claimed by individuals under 65 years old has dropped 5.1 percent during the sixteen year period.
- In contrast, the average credit claimed by individuals age 65 and over had increased almost steadily between 1986 and 2001, growing by 32.5 percent over the sixteen 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 more than two thirds between 1986 and 2001.

Table 3: Real Property Circuit Breaker Tax Credit – 1986-2001

Year	Claims			Total Credits (000)			Average Credit		
	Total	Under 65	65 and Over	Total	Under 65	65 and Over	Total	Under 65	65 and Over
2001	282,335	178,102	104,233	\$30,949	\$10,050	\$20,899	\$110	\$56	\$200
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 2000 and 2001. 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 8.8 percent in 2001. The drop in the credit is due to an 11.0 percent decrease in the number of homeowners age 65 and over claiming the credit. The data in Table 5 shows that while the average household income for homeowners age 65 and over declined by 1.0 percent from 2000 to 2001, the average property tax paid increased by 1.7 percent. This resulted in a 1.9 percent increase in the average credit amount.

Table 4. Real Property Circuit Breaker Tax Credit Claimed by Homeowners age 65 and over – 2000-2001

Household Gross Income	2001			2000			Percent Change 2000 - 2001		
	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	\$25,021	17,204	\$2,741	\$27,625	19,334	\$3,007	(9.4)	(11.0)	(8.8)
\$ 0 - \$ 3,000	908	687	214	817	615	187	11.1	11.7	14.4
3,001 - 5,000	688	582	152	726	612	160	(5.2)	(4.9)	(5.0)
5,001 - 7,000	1,345	1,120	258	1,402	1,220	277	(4.1)	(8.2)	(6.9)
7,001 - 9,000	3,319	2,750	534	3,690	3,163	600	(10.1)	(13.1)	(11.0)
9,001 - 11,000	4,058	3,048	506	4,712	3,546	594	(13.9)	(14.0)	(14.8)
11,001 - 14,000	6,875	4,573	637	7,583	5,162	703	(9.3)	(11.4)	(9.4)
14,001 - 18,000	7,827	4,444	440	8,695	5,016	486	(10.0)	(11.4)	(9.5)

* includes school district taxes paid

Table 5. Average Real Property Circuit Breaker Tax Credit Claimed by Homeowners age 65 and over – 2000-2001

Household Gross Income	2001			2000			Percent Change 2000 - 2001		
	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	\$1,454	\$11,061	\$159	\$1,429	\$11,176	\$156	1.7	(1.0)	1.9
\$ 0 - \$ 3,000	1,322	1,162	311	1,328	1,213	304	(0.5)	(4.2)	2.3
3,001 - 5,000	1,182	4,211	261	1,186	4,324	261	(0.3)	(2.6)	(0.0)
5,001 - 7,000	1,201	6,151	230	1,149	6,189	227	4.5	(0.6)	1.3
7,001 - 9,000	1,207	8,028	194	1,167	8,019	190	3.4	0.1	2.1
9,001 - 11,000	1,331	10,052	166	1,329	10,051	168	0.2	0.0	(1.2)
11,001 - 14,000	1,503	12,462	139	1,469	12,492	136	2.3	(0.2)	2.2
14,001 - 18,000	1,761	15,853	99	1,733	15,877	97	1.6	(0.2)	2.1

* includes school district taxes paid

Table 6 indicates that the total amount of credit claimed by homeowners under age 65 increased in 2001. This 18.1 percent increase in the credit is primarily due to a 16.9 increase in the number of homeowners under age 65 who were eligible for the credit. A decrease in the average household income also contributed to the increase in total credits claimed. Average household income declined because the largest growth in the number of credits occurred at the lowest levels of household income (i.e. at less than \$5,000). The data in table 7 indicates that while the average household income of homeowners under age 65 declined by 3.6 percent from 2000 to 2001 and the average property tax declined by 8.1 percent, the average credit amount increased by 1.9 percent.

Table 6. Real Property Circuit Breaker Tax Credit Claimed by Homeowners under age 65 – 2000-2001

Household Gross Income	2001			2000			Percent Change 2000 - 2001		
	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	\$26,442	17,203	\$928	\$24,617	14,722	\$786	7.4	16.9	18.1
\$ 0 - \$ 3,000	2,154	1,538	111	1,766	1,160	84	22.0	32.6	32.1
3,001 - 5,000	1,694	1,322	88	1,355	925	61	25.0	42.9	44.3
5,001 - 7,000	2,337	1,746	109	2,139	1,447	91	9.3	20.7	19.8
7,001 - 9,000	3,154	2,286	133	2,829	1,861	109	11.5	22.8	22.0
9,001 - 11,000	3,579	2,409	130	3,306	2,035	110	8.3	18.4	18.2
11,001 - 14,000	5,747	3,591	176	5,513	3,215	158	4.2	11.7	11.4
14,001 - 18,000	7,779	4,311	182	7,709	4,079	173	0.9	5.7	5.2

* includes school district taxes paid

Table 7. Average Real Property Circuit Breaker Tax Credit Claimed by Homeowners under age 65 – 2000-2001

Household Gross Income	2001			2000			Percent Change 2000 - 2001		
	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	\$1,537	\$10,111	\$54	\$1,672	\$10,494	\$53	(8.1)	(3.6)	1.9
\$ 0 - \$ 3,000	1,401	1,246	72	1,522	1,197	72	(8.0)	4.1	(0.0)
3,001 - 5,000	1,281	4,057	67	1,465	4,097	66	(12.6)	(1.0)	1.5
5,001 - 7,000	1,338	6,052	62	1,478	6,090	63	(9.5)	(0.6)	(1.6)
7,001 - 9,000	1,380	7,991	58	1,520	7,958	59	(9.2)	0.4	(1.7)
9,001 - 11,000	1,486	10,011	54	1,625	10,031	54	(8.6)	(0.2)	(0.0)
11,001 - 14,000	1,600	12,513	49	1,715	12,512	49	(6.7)	0.0	(0.0)
14,001 - 18,000	1,804	15,952	42	1,890	15,949	42	(4.6)	0.0	(0.0)

* 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 - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,544	\$168	\$66.22
Age:			
Under 65	2,245	123	54.78
65 and over	299	45	152.06
Type of Residence:			
Homeowner	700	57	81.06
Renter	1,844	112	60.58
Filing Category:			
IT-214 Alone	189	24	124.74
IT-214 with Return	2,355	145	61.52
Household Gross Income:			
\$0 - \$3,000	210	18	86.00
3,001 - 5,000	238	18	74.21
5,001 - 7,000	319	23	70.73
7,001 - 9,000	387	27	70.75
9,001 - 11,000	376	26	70.22
11,001 - 14,000	524	31	59.85
14,001 - 18,000	490	25	51.05

Allegany

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	607	\$47	\$76.66
Age:			
Under 65	459	25	53.61
65 and over	148	22	148.14
Type of Residence:			
Homeowner	277	26	93.00
Renter	330	21	62.93
Filing Category:			
IT-214 Alone	171	17	102.26
IT-214 with Return	436	29	66.61
Household Gross Income:			
\$0 - \$3,000	41	5	115.92
3,001 - 5,000	38	4	98.89
5,001 - 7,000	65	5	75.32
7,001 - 9,000	125	11	88.00
9,001 - 11,000	112	8	70.11
11,001 - 14,000	136	9	67.58
14,001 - 18,000	90	5	56.41

Bronx**Real Property Circuit Breaker Tax Credit Use - 2001**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	34,176	\$4,023	\$117.70
Age:			
Under 65	21,051	1,227	58.27
65 and over	13,125	2,796	213.01
Type of Residence:			
Homeowner	534	62	116.89
Renter	33,642	3,960	117.71
Filing Category:			
IT-214 Alone	24,109	3,258	135.15
IT-214 with Return	10,067	764	75.90
Household Gross Income:			
\$0 - \$3,000	1,750	178	101.48
3,001 - 5,000	2,942	337	114.43
5,001 - 7,000	8,227	1,061	128.91
7,001 - 9,000	12,548	1,716	136.78
9,001 - 11,000	3,671	378	103.05
11,001 - 14,000	3,103	250	80.42
14,001 - 18,000	1,935	103	53.42

Broome**Real Property Circuit Breaker Tax Credit Use - 2001**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,577	\$244	\$68.23
Age:			
Under 65	3,000	163	54.20
65 and over	577	81	141.17
Type of Residence:			
Homeowner	936	74	79.14
Renter	2,641	170	64.36
Filing Category:			
IT-214 Alone	709	72	101.12
IT-214 with Return	2,868	172	60.10
Household Gross Income:			
\$0 - \$3,000	230	18	79.25
3,001 - 5,000	299	22	72.09
5,001 - 7,000	460	34	74.83
7,001 - 9,000	670	56	82.88
9,001 - 11,000	616	43	69.10
11,001 - 14,000	729	45	61.36
14,001 - 18,000	573	27	47.14

Cattaraugus

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,097	\$79	\$71.67
Age:			
Under 65	906	49	53.76
65 and over	191	30	156.63
Type of Residence:			
Homeowner	400	35	87.91
Renter	697	43	62.35
Filing Category:			
IT-214 Alone	224	22	100.26
IT-214 with Return	873	56	64.33
Household Gross Income:			
\$0 - \$3,000	76	7	95.56
3,001 - 5,000	89	7	82.26
5,001 - 7,000	129	9	71.64
7,001 - 9,000	238	20	83.23
9,001 - 11,000	167	13	75.53
11,001 - 14,000	224	14	60.51
14,001 - 18,000	174	9	50.66

Cayuga

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,032	\$74	\$72.09
Age:			
Under 65	832	45	53.83
65 and over	200	30	148.05
Type of Residence:			
Homeowner	356	34	94.47
Renter	676	41	60.30
Filing Category:			
IT-214 Alone	159	20	127.11
IT-214 with Return	873	54	62.07
Household Gross Income:			
\$0 - \$3,000	77	6	83.19
3,001 - 5,000	89	7	83.25
5,001 - 7,000	115	8	69.36
7,001 - 9,000	164	14	84.72
9,001 - 11,000	151	12	81.86
11,001 - 14,000	230	16	68.73
14,001 - 18,000	206	11	51.15

Chautauqua

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,871	\$208	\$72.54
Age:			
Under 65	2,323	127	54.87
65 and over	548	81	147.43
Type of Residence:			
Homeowner	822	78	95.01
Renter	2,049	130	63.53
Filing Category:			
IT-214 Alone	659	69	105.08
IT-214 with Return	2,212	139	62.84
Household Gross Income:			
\$0 - \$3,000	231	20	86.97
3,001 - 5,000	261	20	76.78
5,001 - 7,000	347	26	74.36
7,001 - 9,000	542	46	84.24
9,001 - 11,000	409	31	75.97
11,001 - 14,000	631	41	64.79
14,001 - 18,000	450	25	54.91

Chemung

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,811	\$124	\$68.19
Age:			
Under 65	1,491	79	53.14
65 and over	320	44	138.34
Type of Residence:			
Homeowner	571	46	80.30
Renter	1,240	78	62.62
Filing Category:			
IT-214 Alone	388	38	99.07
IT-214 with Return	1,423	85	59.77
Household Gross Income:			
\$0 - \$3,000	112	10	89.38
3,001 - 5,000	129	10	77.20
5,001 - 7,000	209	15	70.92
7,001 - 9,000	356	29	81.42
9,001 - 11,000	268	19	72.47
11,001 - 14,000	398	24	60.60
14,001 - 18,000	339	16	47.71

Chenango

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	510	\$39	\$76.98
Age:			
Under 65	382	20	52.60
65 and over	128	19	149.75
Type of Residence:			
Homeowner	257	23	90.60
Renter	253	16	63.15
Filing Category:			
IT-214 Alone	101	10	102.02
IT-214 with Return	409	29	70.79
Household Gross Income:			
\$0 - \$3,000	53	6	109.69
3,001 - 5,000	36	3	74.61
5,001 - 7,000	53	4	84.60
7,001 - 9,000	84	7	80.30
9,001 - 11,000	79	6	77.65
11,001 - 14,000	110	9	78.80
14,001 - 18,000	95	5	49.74

Clinton

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	555	\$39	\$70.02
Age:			
Under 65	462	24	52.96
65 and over	93	14	154.73
Type of Residence:			
Homeowner	160	14	89.67
Renter	395	25	62.05
Filing Category:			
IT-214 Alone	99	10	101.02
IT-214 with Return	456	29	63.28
Household Gross Income:			
\$0 - \$3,000	47	5	104.95
3,001 - 5,000	40	3	81.30
5,001 - 7,000	62	5	77.95
7,001 - 9,000	106	9	81.39
9,001 - 11,000	81	5	67.29
11,001 - 14,000	119	7	56.65
14,001 - 18,000	100	5	50.19

Columbia

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	327	\$24	\$72.52
Age:			
Under 65	272	15	53.85
65 and over	55	9	164.85
Type of Residence:			
Homeowner	109	9	82.69
Renter	218	15	67.43
Filing Category:			
IT-214 Alone	53	7	128.18
IT-214 with Return	274	17	61.75
Household Gross Income:			
\$0 - \$3,000	35	4	100.85
3,001 - 5,000	18	2	87.38
5,001 - 7,000	34	3	76.44
7,001 - 9,000	53	4	81.84
9,001 - 11,000	51	4	88.21
11,001 - 14,000	73	4	54.83
14,001 - 18,000	63	3	50.34

Cortland

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	614	\$53	\$87.10
Age:			
Under 65	403	22	54.14
65 and over	211	32	150.04
Type of Residence:			
Homeowner	289	31	105.86
Renter	325	23	70.41
Filing Category:			
IT-214 Alone	214	25	115.80
IT-214 with Return	400	29	71.74
Household Gross Income:			
\$0 - \$3,000	36	4	115.86
3,001 - 5,000	39	4	96.15
5,001 - 7,000	58	6	105.39
7,001 - 9,000	137	14	100.09
9,001 - 11,000	91	8	89.32
11,001 - 14,000	126	10	81.55
14,001 - 18,000	127	7	57.70

Delaware

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	442	\$37	\$83.13
Age:			
Under 65	297	16	54.56
65 and over	145	21	141.65
Type of Residence:			
Homeowner	219	22	99.68
Renter	223	15	66.88
Filing Category:			
IT-214 Alone	106	13	125.07
IT-214 with Return	336	23	69.90
Household Gross Income:			
\$0 - \$3,000	37	4	109.75
3,001 - 5,000	28	2	77.35
5,001 - 7,000	41	4	85.68
7,001 - 9,000	76	7	94.31
9,001 - 11,000	71	6	87.32
11,001 - 14,000	104	8	80.18
14,001 - 18,000	85	5	62.32

Dutchess

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	778	\$72	\$92.96
Age:			
Under 65	546	30	55.03
65 and over	232	42	182.23
Type of Residence:			
Homeowner	165	19	113.76
Renter	613	54	87.36
Filing Category:			
IT-214 Alone	221	34	153.66
IT-214 with Return	557	38	68.87
Household Gross Income:			
\$0 - \$3,000	61	6	95.50
3,001 - 5,000	59	5	84.03
5,001 - 7,000	83	7	84.28
7,001 - 9,000	186	24	126.78
9,001 - 11,000	113	11	96.06
11,001 - 14,000	152	13	82.46
14,001 - 18,000	124	8	61.07

Erie

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	25,765	\$2,147	\$83.31
Age:			
Under 65	19,789	1,112	56.18
65 and over	5,976	1,035	173.14
Type of Residence:			
Homeowner	5,596	643	114.88
Renter	20,169	1,504	74.55
Filing Category:			
IT-214 Alone	8,897	1,073	120.62
IT-214 with Return	16,868	1,073	63.63
Household Gross Income:			
\$0 - \$3,000	1,876	162	86.44
3,001 - 5,000	2,884	264	91.48
5,001 - 7,000	3,630	353	97.25
7,001 - 9,000	5,099	497	97.39
9,001 - 11,000	3,644	306	84.06
11,001 - 14,000	4,721	346	73.26
14,001 - 18,000	3,911	219	55.90

Essex

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	341	\$25	\$73.91
Age:			
Under 65	265	14	53.11
65 and over	76	11	146.42
Type of Residence:			
Homeowner	144	13	87.70
Renter	197	13	63.82
Filing Category:			
IT-214 Alone	56	7	117.83
IT-214 with Return	285	19	65.28
Household Gross Income:			
\$0 - \$3,000	23	2	81.43
3,001 - 5,000	30	3	87.56
5,001 - 7,000	30	2	78.40
7,001 - 9,000	64	6	86.81
9,001 - 11,000	54	4	74.46
11,001 - 14,000	78	5	69.87
14,001 - 18,000	62	3	53.59

Franklin

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	566	\$46	\$81.22
Age:			
Under 65	411	22	54.11
65 and over	155	24	153.09
Type of Residence:			
Homeowner	227	25	110.20
Renter	339	21	61.81
Filing Category:			
IT-214 Alone	163	19	116.71
IT-214 with Return	403	27	66.86
Household Gross Income:			
\$0 - \$3,000	25	3	123.20
3,001 - 5,000	39	3	85.53
5,001 - 7,000	75	6	84.81
7,001 - 9,000	127	11	89.42
9,001 - 11,000	99	9	88.98
11,001 - 14,000	123	9	70.78
14,001 - 18,000	78	4	55.37

Fulton

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,342	\$99	\$73.53
Age:			
Under 65	1,070	58	54.09
65 and over	272	41	150.04
Type of Residence:			
Homeowner	518	47	90.39
Renter	824	52	62.93
Filing Category:			
IT-214 Alone	233	30	129.23
IT-214 with Return	1,109	69	61.83
Household Gross Income:			
\$0 - \$3,000	114	10	87.68
3,001 - 5,000	99	7	68.42
5,001 - 7,000	164	14	83.67
7,001 - 9,000	203	18	87.80
9,001 - 11,000	225	17	75.90
11,001 - 14,000	288	20	69.46
14,001 - 18,000	249	13	53.34

Genesee

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	584	\$44	\$75.09
Age:			
Under 65	413	22	52.27
65 and over	171	22	130.21
Type of Residence:			
Homeowner	221	20	88.89
Renter	363	24	66.68
Filing Category:			
IT-214 Alone	122	14	113.51
IT-214 with Return	462	30	64.94
Household Gross Income:			
\$0 - \$3,000	19	2	107.52
3,001 - 5,000	38	3	86.02
5,001 - 7,000	57	4	77.36
7,001 - 9,000	82	7	85.89
9,001 - 11,000	98	8	80.81
11,001 - 14,000	135	10	75.17
14,001 - 18,000	155	9	58.18

Greene

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	282	\$23	\$79.97
Age:			
Under 65	217	12	54.12
65 and over	65	11	166.26
Type of Residence:			
Homeowner	117	12	99.87
Renter	165	11	65.85
Filing Category:			
IT-214 Alone	52	7	128.26
IT-214 with Return	230	16	69.04
Household Gross Income:			
\$0 - \$3,000	18	2	99.00
3,001 - 5,000	14	1	83.07
5,001 - 7,000	37	3	78.43
7,001 - 9,000	60	6	103.73
9,001 - 11,000	51	3	67.92
11,001 - 14,000	52	4	81.94
14,001 - 18,000	50	3	55.06

Hamilton

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	49	\$4	\$77.14
Age:			
Under 65	38	2	55.63
65 and over	11	2	151.36
Type of Residence:			
Homeowner	25	2	90.40
Renter	24	2	63.29
Filing Category:			
IT-214 Alone	4	a/	118.25
IT-214 with Return	45	3	73.46
Household Gross Income:			
\$0 - \$3,000	d/	a/	63.60
3,001 - 5,000	d/	1	118.40
5,001 - 7,000	d/	a/	64.33
7,001 - 9,000	d/	1	88.57
9,001 - 11,000	d/	1	85.66
11,001 - 14,000	14	1	79.00
14,001 - 18,000	d/	a/	40.50

d/ - Tax Law secrecy provisions prohibit disclosure.

a/ - Less than \$500.

Herkimer

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	868	\$66	\$75.77
Age:			
Under 65	643	35	53.79
65 and over	225	31	138.60
Type of Residence:			
Homeowner	352	35	99.00
Renter	516	31	59.93
Filing Category:			
IT-214 Alone	193	21	107.00
IT-214 with Return	675	45	66.84
Household Gross Income:			
\$0 - \$3,000	63	6	98.57
3,001 - 5,000	69	7	98.50
5,001 - 7,000	81	6	70.61
7,001 - 9,000	136	11	82.75
9,001 - 11,000	163	12	75.19
11,001 - 14,000	190	14	73.68
14,001 - 18,000	166	10	57.42

Jefferson

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	958	\$64	\$66.91
Age:			
Under 65	812	42	52.33
65 and over	146	22	148.01
Type of Residence:			
Homeowner	367	30	80.70
Renter	591	34	58.35
Filing Category:			
IT-214 Alone	107	13	122.86
IT-214 with Return	851	51	59.88
Household Gross Income:			
\$0 - \$3,000	69	6	82.10
3,001 - 5,000	85	7	76.64
5,001 - 7,000	105	8	71.46
7,001 - 9,000	175	14	78.95
9,001 - 11,000	161	11	68.49
11,001 - 14,000	196	12	60.75
14,001 - 18,000	167	8	45.90

Kings

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	72,052	\$9,450	\$131.16
Age:			
Under 65	38,075	2,199	57.75
65 and over	33,977	7,251	213.42
Type of Residence:			
Homeowner	1,282	197	153.82
Renter	70,770	9,253	130.75
Filing Category:			
IT-214 Alone	49,312	7,571	153.53
IT-214 with Return	22,740	1,879	82.64
Household Gross Income:			
\$0 - \$3,000	2,799	322	115.07
3,001 - 5,000	4,764	604	126.83
5,001 - 7,000	11,794	1,475	125.04
7,001 - 9,000	29,372	4,626	157.48
9,001 - 11,000	12,584	1,642	130.47
11,001 - 14,000	6,440	546	84.85
14,001 - 18,000	4,299	235	54.70

Lewis

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	158	\$14	\$87.05
Age:			
Under 65	100	5	52.63
65 and over	58	8	146.39
Type of Residence:			
Homeowner	106	11	100.71
Renter	52	3	59.19
Filing Category:			
IT-214 Alone	32	3	105.96
IT-214 with Return	126	10	82.23
Household Gross Income:			
\$0 - \$3,000	16	2	125.00
3,001 - 5,000	12	2	156.83
5,001 - 7,000	17	1	85.88
7,001 - 9,000	20	1	73.80
9,001 - 11,000	25	2	93.12
11,001 - 14,000	39	3	72.41
14,001 - 18,000	29	2	61.44

Livingston

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	417	\$30	\$71.88
Age:			
Under 65	321	17	53.34
65 and over	96	13	133.85
Type of Residence:			
Homeowner	167	14	84.43
Renter	250	16	63.50
Filing Category:			
IT-214 Alone	83	8	94.93
IT-214 with Return	334	22	66.15
Household Gross Income:			
\$0 - \$3,000	33	3	87.30
3,001 - 5,000	37	3	79.00
5,001 - 7,000	23	1	60.00
7,001 - 9,000	62	6	89.95
9,001 - 11,000	67	6	86.67
11,001 - 14,000	105	7	63.00
14,001 - 18,000	90	5	53.22

Madison

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	514	\$39	\$75.41
Age:			
Under 65	387	20	52.46
65 and over	127	18	145.32
Type of Residence:			
Homeowner	217	20	92.36
Renter	297	19	63.01
Filing Category:			
IT-214 Alone	98	12	127.52
IT-214 with Return	416	26	63.13
Household Gross Income:			
\$0 - \$3,000	35	3	81.48
3,001 - 5,000	37	3	92.86
5,001 - 7,000	50	5	97.06
7,001 - 9,000	89	8	86.06
9,001 - 11,000	85	7	79.34
11,001 - 14,000	101	7	73.76
14,001 - 18,000	117	6	49.25

Monroe

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	10,512	\$799	\$76.03
Age:			
Under 65	8,428	468	55.55
65 and over	2,084	331	158.86
Type of Residence:			
Homeowner	2,751	264	96.08
Renter	7,761	535	68.93
Filing Category:			
IT-214 Alone	2,780	302	108.46
IT-214 with Return	7,732	498	64.38
Household Gross Income:			
\$0 - \$3,000	814	70	85.84
3,001 - 5,000	958	72	75.11
5,001 - 7,000	1,432	117	81.65
7,001 - 9,000	1,940	167	86.20
9,001 - 11,000	1,490	123	82.38
11,001 - 14,000	1,952	145	74.15
14,001 - 18,000	1,926	106	54.93

Montgomery

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,167	\$103	\$87.95
Age:			
Under 65	806	44	54.49
65 and over	361	59	162.66
Type of Residence:			
Homeowner	464	54	116.07
Renter	703	49	69.39
Filing Category:			
IT-214 Alone	251	36	142.23
IT-214 with Return	916	67	73.08
Household Gross Income:			
\$0 - \$3,000	82	8	99.87
3,001 - 5,000	84	8	96.07
5,001 - 7,000	118	11	97.14
7,001 - 9,000	187	18	98.27
9,001 - 11,000	167	17	99.17
11,001 - 14,000	283	23	82.96
14,001 - 18,000	246	17	67.07

Nassau

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,143	\$314	\$99.74
Age:			
Under 65	2,138	117	54.94
65 and over	1,005	196	195.07
Type of Residence:			
Homeowner	668	100	150.39
Renter	2,475	213	86.08
Filing Category:			
IT-214 Alone	822	146	177.78
IT-214 with Return	2,321	167	72.11
Household Gross Income:			
\$0 - \$3,000	250	35	139.13
3,001 - 5,000	266	26	97.11
5,001 - 7,000	419	45	107.86
7,001 - 9,000	614	72	117.19
9,001 - 11,000	447	47	104.27
11,001 - 14,000	600	54	89.97
14,001 - 18,000	547	35	64.25

**New York
(Manhattan)**

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	32,824	\$4,218	\$128.50
Age:			
Under 65	16,953	981	57.88
65 and over	15,871	3,236	203.92
Type of Residence:			
Homeowner	334	36	106.72
Renter	32,490	4,182	128.72
Filing Category:			
IT-214 Alone	22,996	3,307	143.80
IT-214 with Return	9,828	911	92.69
Household Gross Income:			
\$0 - \$3,000	1,731	193	111.72
3,001 - 5,000	2,465	347	140.94
5,001 - 7,000	6,862	966	140.71
7,001 - 9,000	13,542	1,952	144.14
9,001 - 11,000	3,607	409	113.27
11,001 - 14,000	2,879	255	88.52
14,001 - 18,000	1,738	96	55.27

Niagara

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	4,847	\$365	\$75.26
Age:			
Under 65	3,827	209	54.59
65 and over	1,020	156	152.82
Type of Residence:			
Homeowner	1,338	133	99.72
Renter	3,509	231	65.94
Filing Category:			
IT-214 Alone	1,065	129	120.97
IT-214 with Return	3,782	236	62.39
Household Gross Income:			
\$0 - \$3,000	306	25	82.16
3,001 - 5,000	432	33	77.00
5,001 - 7,000	602	50	83.27
7,001 - 9,000	805	71	87.95
9,001 - 11,000	820	66	80.52
11,001 - 14,000	1,035	73	70.89
14,001 - 18,000	847	46	54.38

Oneida

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,900	\$287	\$73.53
Age:			
Under 65	3,073	165	53.56
65 and over	827	122	147.76
Type of Residence:			
Homeowner	1,295	118	90.75
Renter	2,605	169	64.97
Filing Category:			
IT-214 Alone	985	106	107.23
IT-214 with Return	2,915	181	62.15
Household Gross Income:			
\$0 - \$3,000	195	19	97.85
3,001 - 5,000	306	23	74.93
5,001 - 7,000	463	40	85.68
7,001 - 9,000	812	68	84.16
9,001 - 11,000	605	46	76.39
11,001 - 14,000	827	55	66.78
14,001 - 18,000	692	35	51.04

Onondaga

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	5,837	\$459	\$78.57
Age:			
Under 65	4,346	234	53.81
65 and over	1,491	225	150.73
Type of Residence:			
Homeowner	2,261	230	101.72
Renter	3,576	229	63.93
Filing Category:			
IT-214 Alone	1,296	160	123.44
IT-214 with Return	4,541	299	65.76
Household Gross Income:			
\$0 - \$3,000	404	37	90.94
3,001 - 5,000	423	33	78.48
5,001 - 7,000	613	52	84.88
7,001 - 9,000	877	84	95.69
9,001 - 11,000	889	77	86.65
11,001 - 14,000	1,266	97	76.94
14,001 - 18,000	1,365	78	57.34

Ontario

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	602	\$45	\$74.92
Age:			
Under 65	450	24	52.50
65 and over	152	21	141.27
Type of Residence:			
Homeowner	242	21	87.13
Renter	360	24	66.71
Filing Category:			
IT-214 Alone	115	13	116.15
IT-214 with Return	487	32	65.18
Household Gross Income:			
\$0 - \$3,000	42	4	86.09
3,001 - 5,000	31	2	74.96
5,001 - 7,000	48	4	90.08
7,001 - 9,000	105	9	83.97
9,001 - 11,000	92	8	84.09
11,001 - 14,000	124	10	77.30
14,001 - 18,000	160	9	54.36

Orange

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,268	\$170	\$74.94
Age:			
Under 65	1,847	102	55.38
65 and over	421	68	160.77
Type of Residence:			
Homeowner	406	46	112.72
Renter	1,862	124	66.70
Filing Category:			
IT-214 Alone	380	50	132.24
IT-214 with Return	1,888	120	63.41
Household Gross Income:			
\$0 - \$3,000	106	10	92.18
3,001 - 5,000	119	10	80.23
5,001 - 7,000	183	17	92.67
7,001 - 9,000	453	38	84.41
9,001 - 11,000	570	41	72.58
11,001 - 14,000	515	36	70.26
14,001 - 18,000	322	18	55.56

Orleans

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	536	\$46	\$86.73
Age:			
Under 65	346	18	53.06
65 and over	190	28	148.04
Type of Residence:			
Homeowner	264	27	102.81
Renter	272	19	71.12
Filing Category:			
IT-214 Alone	154	20	131.37
IT-214 with Return	382	26	68.73
Household Gross Income:			
\$0 - \$3,000	34	5	136.61
3,001 - 5,000	31	2	72.51
5,001 - 7,000	48	4	88.91
7,001 - 9,000	86	9	105.56
9,001 - 11,000	76	6	82.11
11,001 - 14,000	128	11	87.00
14,001 - 18,000	133	9	66.68

Oswego

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,390	\$99	\$71.29
Age:			
Under 65	1,137	62	54.17
65 and over	253	38	148.24
Type of Residence:			
Homeowner	503	46	91.39
Renter	887	53	59.89
Filing Category:			
IT-214 Alone	257	31	118.85
IT-214 with Return	1,133	69	60.51
Household Gross Income:			
\$0 - \$3,000	122	11	86.72
3,001 - 5,000	122	9	72.44
5,001 - 7,000	161	12	77.60
7,001 - 9,000	233	19	82.29
9,001 - 11,000	223	17	77.23
11,001 - 14,000	286	19	65.86
14,001 - 18,000	243	12	49.18

Otsego

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	642	\$52	\$80.62
Age:			
Under 65	490	26	53.07
65 and over	152	26	169.42
Type of Residence:			
Homeowner	307	30	97.91
Renter	335	22	64.78
Filing Category:			
IT-214 Alone	86	11	132.65
IT-214 with Return	556	40	72.57
Household Gross Income:			
\$0 - \$3,000	62	8	130.46
3,001 - 5,000	37	3	89.24
5,001 - 7,000	80	7	91.92
7,001 - 9,000	94	7	77.77
9,001 - 11,000	96	8	82.33
11,001 - 14,000	148	11	73.60
14,001 - 18,000	125	7	55.24

Putnam

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	72	\$7	\$98.02
Age:			
Under 65	52	3	58.32
65 and over	20	4	201.20
Type of Residence:			
Homeowner	12	2	156.91
Renter	60	5	86.25
Filing Category:			
IT-214 Alone	16	3	204.75
IT-214 with Return	56	4	67.51
Household Gross Income:			
\$0 - \$3,000	d/	1	126.60
3,001 - 5,000	d/	a/	67.00
5,001 - 7,000	10	1	95.20
7,001 - 9,000	14	2	124.21
9,001 - 11,000	12	1	113.41
11,001 - 14,000	12	1	91.75
14,001 - 18,000	13	1	43.84

d/ - Tax Law secrecy provisions prohibit disclosure.

a/ - Less than \$500.

Queens

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	34,583	\$4,492	\$129.89
Age:			
Under 65	18,653	1,071	57.40
65 and over	15,930	3,421	214.76
Type of Residence:			
Homeowner	1,767	247	139.56
Renter	32,816	4,245	129.37
Filing Category:			
IT-214 Alone	20,433	3,280	160.53
IT-214 with Return	14,150	1,212	85.64
Household Gross Income:			
\$0 - \$3,000	1,544	198	128.05
3,001 - 5,000	2,620	376	143.33
5,001 - 7,000	6,122	837	136.69
7,001 - 9,000	12,605	2,007	159.24
9,001 - 11,000	4,960	594	119.71
11,001 - 14,000	3,752	321	85.46
14,001 - 18,000	2,980	160	53.75

Rensselaer

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,727	\$125	\$72.62
Age:			
Under 65	1,434	77	53.84
65 and over	293	48	164.53
Type of Residence:			
Homeowner	426	46	107.72
Renter	1,301	80	61.12
Filing Category:			
IT-214 Alone	201	28	141.68
IT-214 with Return	1,526	97	63.52
Household Gross Income:			
\$0 - \$3,000	150	14	95.18
3,001 - 5,000	159	13	80.43
5,001 - 7,000	162	14	87.84
7,001 - 9,000	290	22	77.23
9,001 - 11,000	246	20	79.98
11,001 - 14,000	365	23	63.95
14,001 - 18,000	355	19	52.66

Richmond

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,384	\$374	\$110.40
Age:			
Under 65	2,169	125	57.79
65 and over	1,215	248	204.32
Type of Residence:			
Homeowner	129	15	113.00
Renter	3,255	359	110.30
Filing Category:			
IT-214 Alone	2,040	272	133.56
IT-214 with Return	1,344	101	75.24
Household Gross Income:			
\$0 - \$3,000	195	19	97.74
3,001 - 5,000	253	25	99.50
5,001 - 7,000	509	53	103.61
7,001 - 9,000	1,382	187	135.37
9,001 - 11,000	456	48	106.16
11,001 - 14,000	312	25	80.98
14,001 - 18,000	277	16	57.29

Rockland

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,018	\$81	\$79.78
Age:			
Under 65	842	47	55.54
65 and over	176	34	195.73
Type of Residence:			
Homeowner	67	10	145.26
Renter	951	71	75.17
Filing Category:			
IT-214 Alone	162	27	168.05
IT-214 with Return	856	54	63.08
Household Gross Income:			
\$0 - \$3,000	62	6	96.80
3,001 - 5,000	59	6	109.57
5,001 - 7,000	107	9	86.81
7,001 - 9,000	247	22	89.33
9,001 - 11,000	185	16	88.05
11,001 - 14,000	190	13	67.38
14,001 - 18,000	168	8	49.43

St. Lawrence

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,110	\$75	\$67.56
Age:			
Under 65	975	54	55.27
65 and over	135	21	156.39
Type of Residence:			
Homeowner	407	30	73.33
Renter	703	45	64.23
Filing Category:			
IT-214 Alone	225	21	92.26
IT-214 with Return	885	54	61.29
Household Gross Income:			
\$0 - \$3,000	113	9	81.23
3,001 - 5,000	113	9	79.54
5,001 - 7,000	142	11	78.52
7,001 - 9,000	213	16	74.80
9,001 - 11,000	149	9	61.32
11,001 - 14,000	207	12	59.71
14,001 - 18,000	173	8	47.68

Saratoga

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,034	\$72	\$69.97
Age:			
Under 65	881	46	52.25
65 and over	153	26	172.03
Type of Residence:			
Homeowner	241	24	97.78
Renter	793	49	61.52
Filing Category:			
IT-214 Alone	106	14	128.26
IT-214 with Return	928	59	63.32
Household Gross Income:			
\$0 - \$3,000	92	10	111.48
3,001 - 5,000	75	6	84.40
5,001 - 7,000	106	8	76.98
7,001 - 9,000	143	11	73.42
9,001 - 11,000	171	12	70.88
11,001 - 14,000	234	15	63.96
14,001 - 18,000	213	10	47.03

Schenectady

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,038	\$164	\$80.44
Age:			
Under 65	1,524	84	55.03
65 and over	514	80	155.79
Type of Residence:			
Homeowner	844	85	100.97
Renter	1,194	79	65.93
Filing Category:			
IT-214 Alone	402	57	141.90
IT-214 with Return	1,636	107	65.34
Household Gross Income:			
\$0 - \$3,000	142	12	82.68
3,001 - 5,000	158	13	84.06
5,001 - 7,000	241	21	86.00
7,001 - 9,000	294	26	87.44
9,001 - 11,000	330	30	91.26
11,001 - 14,000	440	35	80.12
14,001 - 18,000	433	27	62.61

Schoharie

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	270	\$25	\$93.34
Age:			
Under 65	181	10	54.91
65 and over	89	15	171.49
Type of Residence:			
Homeowner	142	16	110.33
Renter	128	10	74.50
Filing Category:			
IT-214 Alone	72	11	148.12
IT-214 with Return	198	15	73.42
Household Gross Income:			
\$0 - \$3,000	20	2	103.30
3,001 - 5,000	15	2	134.00
5,001 - 7,000	25	3	106.68
7,001 - 9,000	57	6	108.92
9,001 - 11,000	52	5	96.96
11,001 - 14,000	45	4	81.40
14,001 - 18,000	56	4	63.30

Schuyler

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	217	\$17	\$79.46
Age:			
Under 65	159	8	52.09
65 and over	58	9	154.48
Type of Residence:			
Homeowner	113	11	95.78
Renter	104	6	61.73
Filing Category:			
IT-214 Alone	35	4	107.31
IT-214 with Return	182	13	74.10
Household Gross Income:			
\$0 - \$3,000	23	2	97.34
3,001 - 5,000	15	2	101.53
5,001 - 7,000	30	3	96.50
7,001 - 9,000	34	3	94.02
9,001 - 11,000	19	1	69.26
11,001 - 14,000	50	3	66.64
14,001 - 18,000	46	3	59.56

Seneca

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	343	\$25	\$73.00
Age:			
Under 65	261	14	52.23
65 and over	82	11	139.12
Type of Residence:			
Homeowner	134	13	96.36
Renter	209	12	58.02
Filing Category:			
IT-214 Alone	50	6	124.08
IT-214 with Return	293	19	64.28
Household Gross Income:			
\$0 - \$3,000	29	3	101.62
3,001 - 5,000	21	2	88.95
5,001 - 7,000	25	2	76.12
7,001 - 9,000	53	5	86.62
9,001 - 11,000	43	3	72.53
11,001 - 14,000	88	6	68.26
14,001 - 18,000	84	5	54.82

Steuben

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,171	\$81	\$69.44
Age:			
Under 65	947	50	52.58
65 and over	224	32	140.75
Type of Residence:			
Homeowner	437	36	81.80
Renter	734	46	62.09
Filing Category:			
IT-214 Alone	217	21	99.04
IT-214 with Return	954	60	62.71
Household Gross Income:			
\$0 - \$3,000	70	8	112.98
3,001 - 5,000	104	8	77.73
5,001 - 7,000	143	11	73.72
7,001 - 9,000	206	16	75.42
9,001 - 11,000	195	14	70.08
11,001 - 14,000	233	14	62.11
14,001 - 18,000	220	11	50.50

Suffolk

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,721	\$375	\$100.83
Age:			
Under 65	2,320	127	54.70
65 and over	1,401	248	177.23
Type of Residence:			
Homeowner	1,243	182	146.47
Renter	2,478	193	77.94
Filing Category:			
IT-214 Alone	1,121	186	166.07
IT-214 with Return	2,600	189	72.70
Household Gross Income:			
\$0 - \$3,000	248	25	100.93
3,001 - 5,000	265	23	88.00
5,001 - 7,000	392	38	96.79
7,001 - 9,000	607	83	136.20
9,001 - 11,000	609	71	116.09
11,001 - 14,000	821	83	100.64
14,001 - 18,000	779	53	67.92

Sullivan

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,409	\$99	\$70.26
Age:			
Under 65	1,181	63	53.57
65 and over	228	36	156.68
Type of Residence:			
Homeowner	306	32	105.61
Renter	1,103	67	60.45
Filing Category:			
IT-214 Alone	163	22	135.54
IT-214 with Return	1,246	77	61.72
Household Gross Income:			
\$0 - \$3,000	83	7	90.03
3,001 - 5,000	84	6	75.64
5,001 - 7,000	141	12	81.77
7,001 - 9,000	208	17	82.39
9,001 - 11,000	221	16	74.62
11,001 - 14,000	326	23	69.91
14,001 - 18,000	346	17	49.76

Tioga

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	397	\$27	\$69.13
Age:			
Under 65	323	17	52.21
65 and over	74	11	142.94
Type of Residence:			
Homeowner	159	14	87.28
Renter	238	14	57.00
Filing Category:			
IT-214 Alone	67	6	94.04
IT-214 with Return	330	21	64.07
Household Gross Income:			
\$0 - \$3,000	33	4	112.24
3,001 - 5,000	31	2	68.22
5,001 - 7,000	43	4	91.20
7,001 - 9,000	64	5	77.32
9,001 - 11,000	67	4	62.52
11,001 - 14,000	73	4	59.87
14,001 - 18,000	86	4	48.74

Tompkins

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	554	\$34	\$62.23
Age:			
Under 65	505	27	52.82
65 and over	49	8	159.16
Type of Residence:			
Homeowner	153	11	74.05
Renter	401	23	57.72
Filing Category:			
IT-214 Alone	45	5	118.31
IT-214 with Return	509	29	57.27
Household Gross Income:			
\$0 - \$3,000	42	3	75.69
3,001 - 5,000	61	4	70.70
5,001 - 7,000	64	5	77.95
7,001 - 9,000	91	6	70.09
9,001 - 11,000	86	6	68.95
11,001 - 14,000	101	5	47.09
14,001 - 18,000	109	5	45.22

Ulster

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,195	\$89	\$74.24
Age:			
Under 65	953	51	53.46
65 and over	242	38	156.07
Type of Residence:			
Homeowner	329	33	100.80
Renter	866	56	64.15
Filing Category:			
IT-214 Alone	167	22	131.20
IT-214 with Return	1,028	67	64.99
Household Gross Income:			
\$0 - \$3,000	74	7	100.09
3,001 - 5,000	86	7	77.39
5,001 - 7,000	123	10	82.18
7,001 - 9,000	201	18	90.40
9,001 - 11,000	167	13	80.05
11,001 - 14,000	255	18	69.46
14,001 - 18,000	289	15	52.92

Warren

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	625	\$44	\$69.99
Age:			
Under 65	529	28	52.75
65 and over	96	16	164.97
Type of Residence:			
Homeowner	173	14	81.00
Renter	452	30	65.78
Filing Category:			
IT-214 Alone	91	10	114.24
IT-214 with Return	534	33	62.45
Household Gross Income:			
\$0 - \$3,000	44	5	106.59
3,001 - 5,000	50	4	74.56
5,001 - 7,000	64	5	83.03
7,001 - 9,000	101	9	86.12
9,001 - 11,000	119	9	74.86
11,001 - 14,000	128	7	51.60
14,001 - 18,000	119	6	48.73

Washington

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	446	\$38	\$84.86
Age:			
Under 65	324	17	53.83
65 and over	122	20	167.27
Type of Residence:			
Homeowner	237	23	98.46
Renter	209	15	69.44
Filing Category:			
IT-214 Alone	108	13	116.59
IT-214 with Return	338	25	74.73
Household Gross Income:			
\$0 - \$3,000	39	6	142.46
3,001 - 5,000	31	2	72.87
5,001 - 7,000	44	4	97.68
7,001 - 9,000	59	6	100.52
9,001 - 11,000	86	8	93.09
11,001 - 14,000	86	6	75.54
14,001 - 18,000	101	5	52.47

Wayne

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	880	\$66	\$75.08
Age:			
Under 65	695	38	54.41
65 and over	185	28	152.72
Type of Residence:			
Homeowner	367	32	88.18
Renter	513	34	65.71
Filing Category:			
IT-214 Alone	146	17	117.74
IT-214 with Return	734	49	66.59
Household Gross Income:			
\$0 - \$3,000	69	8	112.02
3,001 - 5,000	69	6	81.47
5,001 - 7,000	96	7	72.33
7,001 - 9,000	161	14	87.88
9,001 - 11,000	106	9	81.15
11,001 - 14,000	190	13	66.48
14,001 - 18,000	189	10	54.97

Westchester

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,208	\$222	\$100.41
Age:			
Under 65	1,453	80	55.31
65 and over	755	141	187.22
Type of Residence:			
Homeowner	297	42	140.39
Renter	1,911	180	94.20
Filing Category:			
IT-214 Alone	678	106	156.41
IT-214 with Return	1,530	116	75.60
Household Gross Income:			
\$0 - \$3,000	167	18	107.91
3,001 - 5,000	201	21	106.54
5,001 - 7,000	287	35	120.28
7,001 - 9,000	491	62	125.27
9,001 - 11,000	326	33	101.76
11,001 - 14,000	397	33	83.12
14,001 - 18,000	339	20	59.22

Wyoming

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	383	\$33	\$86.25
Age:			
Under 65	247	13	52.04
65 and over	136	20	148.37
Type of Residence:			
Homeowner	193	20	105.17
Renter	190	13	67.02
Filing Category:			
IT-214 Alone	107	14	129.32
IT-214 with Return	276	19	69.55
Household Gross Income:			
\$0 - \$3,000	23	3	121.52
3,001 - 5,000	19	2	85.42
5,001 - 7,000	28	3	89.57
7,001 - 9,000	54	5	83.96
9,001 - 11,000	69	6	93.55
11,001 - 14,000	102	9	90.12
14,001 - 18,000	88	6	67.31

Yates

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	207	\$16	\$78.71
Age:			
Under 65	139	7	53.63
65 and over	68	9	129.97
Type of Residence:			
Homeowner	115	10	91.03
Renter	92	6	63.29
Filing Category:			
IT-214 Alone	42	4	100.38
IT-214 with Return	165	12	73.19
Household Gross Income:			
\$0 - \$3,000	13	1	96.84
3,001 - 5,000	20	2	82.55
5,001 - 7,000	24	2	101.58
7,001 - 9,000	26	2	88.76
9,001 - 11,000	30	2	81.76
11,001 - 14,000	46	4	78.69
14,001 - 18,000	48	3	53.35

Unclassified

Real Property Circuit Breaker Tax Credit Use - 2001			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	838	\$129	\$154.16
Age:			
Under 65	304	18	58.70
65 and over	534	111	208.50
Type of Residence:			
Homeowner	149	19	127.86
Renter	689	110	159.85
Filing Category:			
IT-214 Alone	660	105	159.68
IT-214 with Return	178	24	133.67
Household Gross Income:			
\$0 - 3,000	53	8	156.71
3,001 - 5,000	80	15	189.67
5,001 - 7,000	193	36	186.25
7,001 - 9,000	253	41	161.14
9,001 - 11,000	107	14	134.92
11,001 - 14,000	97	10	106.46
14,001 - 18,000	55	4	76.81

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

Claim for Real Property Tax Credit for Homeowners and Renters



IT-214



Important: You must enter your social security number(s) in the boxes to the right. Your first name and middle initial, Your last name, Spouse's first name and middle initial, Spouse's last name, Mailing address, Apartment number, NY State county of residence, City, village or post office, State, ZIP code, Address of New York residence that qualifies you for this credit, if different from above, City, village or post office, State, ZIP code

- 1 Were you a New York State resident for all of 2001?
2 Did you occupy the same residence for at least six months during 2001?
3 Did you own real property with a current market value of more than \$85,000 during 2001?
4 Can you be claimed as a dependent on another taxpayer's 2001 federal return?
5 Did you live in a nursing home, public housing, or other residence completely exempted from real property taxes in 2001?
6 Including yourself, how many members of your household are filing Form IT-214?
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, 2002?
8 Did you own or pay rent for your residence during 2001?

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

- 9 Did you enter an amount for the exemption on line 21 of this claim?
10 Homeowners: enter amount from line 22. Renters: enter amount from line 26
11 Enter household gross income from line 35 (If more than \$18,000, stop; you do not qualify. If "0" or less, leave lines 12 and 13 blank.)
12 Enter from the table below the rate that applies to your household gross income
13 Multiply line 11 by line 12
14 Subtract line 13 from line 10. (If line 13 is more than line 10, stop; no credit is allowed.)
15 If you entered an amount on line 21, enter 25% of line 14; or, if no entry was made on line 21, enter 50% of line 14
16 Credit limitation (see instructions; enter amount from table)
17 Enter the amount from line 15 or 16, whichever is less. This is the credit for your household.

Be sure to sign and date this form. For direct deposit information, see lines 36a through 36c on the back.

Table with 4 columns: If the amount on line 11 is, Your rate is, If the amount on line 11 is, Your rate is. Rows include income ranges from \$0.01 to \$9,000 and \$9,001 to \$18,000.

- Transfer the amount on line 17 of this form to Form IT-200, line 37, or to Form IT-201, line 60. 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.

18 I authorize the Tax Department to discuss this claim with the paid preparer listed below. (Mark the Yes or No box; see instructions)

Paid preparer's use only: Preparer's signature, Preparer's SSN or PTIN, Firm's name, Employer identification number, Date, Mark "X" if self-employed. Sign here: Your signature, Spouse's signature, 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 2001.

19 Real property taxes (including school district taxes) 19 .

20 Special assessments 20 .

21 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) 21 .

22 Real property taxes paid (add lines 19 through 21). Enter here and on line 10 22 .

Schedule B - To be completed by renters. Enter the amount of rent constituting real property taxes paid during 2001.

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

23 Enter the total rent you and all members of your household paid during 2001 23 .

24 If line 23 includes charges for: **Enter:**
 heat, gas, electricity, furnishings, and board 50% of line 23
 heat, gas, electricity, and furnishings 25% of line 23
 heat, gas, and electricity 20% of line 23
 heat or heat and gas 15% of line 23
 none of the above 0
 24 .

25 Adjusted rent (Subtract line 24 from line 23. If monthly average is over \$450, **stop**; you do not qualify for this credit.) 25 .

26 Enter 25% of line 25 here and on line 10. (If over \$1,350, **stop**; you do not qualify for this credit.) 26 .

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

27 List below the name, social security number, and the year of birth of everyone, including yourself, who lived in your household in 2001. (Attach additional sheets if necessary.) Enter the total number of household members in the boxes .. 27

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 2001.

28 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 28 .

29 New York State additions to federal adjusted gross income 29 .

30 Social security payments not included on line 28 30 .

31 Supplemental security income payments (SSI) 31 .

32 Pensions and annuities not included on lines 28 through 31 32 .

33 Cash public assistance and relief 33 .

34 Other income 34 .

35 Household gross income (add lines 28 through 34). Enter this amount here, and on line 11, rounded to the nearest whole dollar 35 .

36 **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

Appendix B: Publication 22 - General Information on New York State's Real Property Tax Credit for Homeowners and Renters

Publication 22
(11/01)

General Information on New York State's Real Property Tax Credit for Homeowners and Renters

(Including frequently asked questions)

For tax year 2001

New York State Department of Taxation and Finance



On October 1, 2001, as this publication was being prepared for printing, the New York State Legislature and Governor Pataki were considering Tax Law changes that could affect your 2001 tax return and 2002 estimated taxes. For up-to-date information, visit our Web site at www.tax.state.ny.us.

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General

The real property tax credit is available to New York State residents who have household gross income of \$18,000 or less, and pay either real property taxes or rent for their residence. Where all qualified members of the household are under age 65, the credit can be as much as \$75. Where at least one qualified member of the household is age 65 or older, the credit can be as much as \$375.

New York State residents qualify for a refund of any real property tax credit in excess of their New York State tax liabilities. Residents who are not required to file New York State income tax returns may qualify for a refund of the full amount of the credit. Part-year residents and nonresidents of New York State do not qualify for this credit.

Who qualifies

A taxpayer who meets all of the following conditions for tax year 2001, as either a homeowner or renter, may qualify to claim the real property tax credit. However, a claim for the real property tax credit cannot be made for a taxpayer who has died.

As a **homeowner**, you qualify to claim the real property tax credit if you meet all of the following conditions:

- The total household gross income of you **and** the members of your household was \$18,000 or less. (See page 7 of this publication for the definition of *household gross income* and a list of the items that make up your household gross income.)
- You occupied the same New York State residence for six months or more in 2001.
- You or your spouse paid real property taxes on your residence.
- You were a New York State resident for all of 2001.
- You cannot be claimed as a dependent on someone else's federal income tax return.

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- Your residence was not completely exempt from real property tax.
- The current market value of all real property (house(s), garage(s), land, etc.) you owned was \$85,000 or less.
- Any rent that you received for nonresidential use of your residence was 20% or less of the total rent that you received.

As a **renter**, you qualify to claim the real property tax credit if you meet all of the following conditions:

- The total household gross income of you **and** the members of your household was \$18,000 or less. (See page 7 of this publication for the definition of *household gross income* and a list of the items that make up your household gross income.)
- You occupied the same New York State residence for six months or more in 2001.
- You or your spouse paid rent for your residence.
- You were a New York State resident for all of 2001.
- You cannot be claimed as a dependent on someone else's federal income tax return.
- Your residence was not completely exempt from real property taxes.
- The current market value of all real property (house(s), garage(s), land, etc.) you owned was \$85,000 or less.
- The average monthly rent paid by the members of your household was \$450 or less, not counting charges for heat, gas, electricity, furnishings, or board.

How to claim the credit

To claim the real property tax credit, complete Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*.

If you are filing a New York State income tax return, you should attach the completed Form IT-214 to Form IT-200 or Form IT-201, *Resident Income Tax Return*. The real property tax credit **cannot** be claimed on Form IT-100, *Resident Fast Form Income Tax Return*.

If you qualify to claim the real property tax credit, but are not required to file a New York State income tax return, you can file for a refund of the credit by using Form IT-214 only.

When to file

If you are filing a New York State income tax return, attach Form IT-214 to your return and file it after January 1, 2002, but no later than April 15, 2002. If you live in the state of New York (except the city of New York and the counties of Nassau, Rockland, Suffolk, and Westchester), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, or Vermont, the filing date is April 16, 2002.

If you cannot meet the filing date you may request an extension of time by filing Form IT-370, *Application for Automatic Extension of Time to File for Individuals*. The filing date for the income tax return and Form IT-214 will be automatically extended for four months if you file Form IT-370 on time and pay any tax owed with Form IT-370.

If you file a New York State resident income tax return without claiming the real property tax credit and later determine that you qualify to claim the credit, you may still be able to claim the credit by filing Form IT-214. You have until April 15, 2005, to file Form IT-214 for tax year 2001.

If you are not required to file a New York State income tax return you can file Form IT-214 for tax year 2001 after January 1, 2002, but no later than April 15, 2005.

Definitions

The following definitions apply to this publication, Form IT-214, and the instructions for Form IT-214.

Members of your household are all who share your residence and its furnishings, facilities, and accommodations, whether those household members are related to you or not. However, tenants, subtenants, roomers, or boarders are not members of your household, unless they are related to you in one of the following ways:

- a son, a daughter, or a descendant of either;
- a stepson or stepdaughter;
- a brother, sister, stepbrother, or stepsister;
- a father, mother, or an ancestor of either;
- a stepfather or stepmother;
- a niece or nephew;
- an aunt or uncle; or
- a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law.

No one can be a member of more than one household at one time.

Household gross income is the annual total of the following items of income that you and all members of your household received during 2001:

- Federal adjusted gross income (even if you do not have to file a federal return, you must compute this amount and include it in *household gross income*).
- New York State additions to federal adjusted gross income (the most common additions are listed on pages 10-12 of this publication).

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- Support money, including foster care support payments.
- Income earned abroad exempted by section 911 of the Internal Revenue Code (IRC).
- Supplemental security income (SSI) payments to the extent not included in federal adjusted gross income.
- Nontaxable interest received from New York State, its agencies, instrumentalities, public corporations, or political subdivisions.
- Workers' compensation.
- The gross amount of loss-of-time insurance. (For example, an accident or health insurance policy or disability benefits received under a "no-fault" automobile policy.)
- Cash public assistance and relief, other than medical assistance for the needy. (For example, cash grants to clients, emergency aid to adults, value of food vouchers received by clients, etc.) Do not include amounts received from the Home Energy Assistance Program (HEAP).
- Nontaxable strike benefits.
- The gross amount of pensions and annuities, including railroad retirement benefits to the extent not included in federal adjusted gross income.
- All payments received under the Social Security Act and veterans disability pensions, less any Medicare premiums deducted from your benefit, reported on federal Form SSA-1099, *Social Security Benefit Statement*.

Household gross income does **not** include food stamps, Medicare, Medicaid, scholarships, grants, surplus food, or other relief in kind. It also does not include payments made to

veterans under the Federal Veterans' Dioxin and Radiation Exposure Compensation Standards Act due to exposure to herbicides containing dioxin (Agent Orange) or pursuant to certain Agent Orange product liability litigation.

Further, household gross income does not include payments made to individuals because of their status as victims of Nazi persecution as defined in federal Public Law 103-286.

A **residence** is a dwelling that you own or rent and includes up to one acre of land around it. The residence must be located in New York State. If the residence is on more than one acre of land, only the amount of real property taxes or rent paid that applies to the residence and only one acre around it may be used to figure the credit. (Contact your local assessor to help determine the amount of rent or real property tax paid for the one acre surrounding your residence.) Each residence within a multiple dwelling unit may qualify. A condominium, a cooperative, or a rental unit within a single dwelling is a residence. A trailer or mobile home that is used only for residential purposes is also a residence.

Real property taxes paid are all current, prior, and prepaid property taxes, special ad valorem levies, and assessments levied and paid upon a residence owned or previously owned by a qualified taxpayer (or spouse, if the spouse occupied the residence for at least six months) during the taxable year. You may elect to include any additional real property taxes that you would have paid had the taxes not qualified for the exemption under section 467 (the local exemption for persons 65 and older) of the Real Property Tax Law. However, you cannot include the additional taxes you would have paid had you not qualified for the veterans' or the STAR tax exemptions. The local assessor should be able to assist in determining the amount(s) of real property taxes paid.

Real property taxes paid also include any real estate taxes allowed (or that would be allowed if the taxpayer had filed returns on a cash basis) as a deduction for tenant-stockholders in a cooperative housing corporation under section 216 of the Internal Revenue Code.

If any part of the residence was owned by someone who was not a member of your household, include only the real property taxes paid that apply to the part you and other qualified members of the household own.

If your residence is part of a multiple dwelling unit or a multiple purpose building, include only the amount of real property taxes paid that can reasonably be attributed to your residence.

If you owned and occupied more than one residence during the tax year, add together the prorated part of real property taxes paid for the period you occupied each residence.

Rent constituting real property taxes paid is 25% of the adjusted rent paid on a New York State residence during the tax year.

Adjusted rent is the rent paid after subtracting charges, if any, for heat, gas, electricity, furnishings, or board. If these charges are not separately stated, complete schedule B on Form IT-214 to compute the amount of adjusted rent. Include only rent that was paid by members of the household. Do not include any rent paid for the residence by someone other than a member of your household. Do not include any subsidized part of a rental charge when computing adjusted rent.

If you move from one rented residence to another rented residence during the tax year, add together 25% of the adjusted rent paid for each residence.

New York State additions

Certain items of income not included in federal adjusted gross income must be added to federal adjusted gross income to compute *household gross income*. (For a complete list of New York State additions, see the instructions for Form IT-201.) Some of the more common additions are:

Other states' bond interest:

Interest income on obligations of other states (or political subdivisions of those states) that was received or credited in 2001, but was not included in your federal adjusted gross

income. This includes interest income on state and local bonds (but not those of New York State or of local governments within the state), interest and dividend income on tax-exempt bond mutual funds, and tax-exempt money market funds that invest in obligations of states other than New York.

Interest on federal bonds:

Interest or dividend income received by or credited to you in 2001 on bonds or securities of any United States authority, commission, or instrumentality that federal laws exempt from federal income tax but not from state tax.

State income taxes:

State, local, and foreign income taxes, including unincorporated business taxes, deducted in figuring federal adjusted gross income for tax year 2001.

Interest expense:

Interest expense on loans used to buy bonds and securities whose interest is exempt from New York State tax, if the interest expense was deducted when figuring federal adjusted gross income for tax year 2001.

Public employees 414(h) retirement contributions:

The amount of 414(h) retirement contributions for 2001, shown on an employee's federal Form W-2, *Wage and Tax Statement*, (copy 2), made by a Tier 3 or Tier 4 member of the New York State and Local Retirement Systems. These retirement systems include the New York State Employees' Retirement System and the New York State Police and Fire Retirement System; or a Tier 3 or Tier 4 member of the New York State Teachers' Retirement System; or an employee of the State or City University of New York who belongs to the Optional Retirement Program; or any tier member of the New York City Employees' Retirement System, the New York City Teachers' Retirement System, the New York City Board of Education Retirement System, the New York City Police Pension Fund, or the New York City Fire Department Pension Fund; or members of the Manhattan and Bronx Surface Transportation Operating Authority (MABSTOA) Pension Plan.

NYC flexible benefits program:

The IRC 125 amount for 2001, shown on an employee's federal Form W-2, *Wage and Tax Statement*, that was deducted from the employee's salary, under a flexible benefits program established on behalf of the employees by the city of New York and certain other New York City public employers. These public employers include the City University of New York, New York City Health and Hospitals Corporation, New York City Transit Authority, New York City Housing Authority, New York City Off-Track Betting Corporation, New York City Rehabilitation Mortgage Insurance Corporation, New York City Board of Education, New York City School Construction Authority, Manhattan and Bronx Surface Transportation Operating Authority, or the Staten Island Rapid Transit Authority (section 612(b)(31) of the Tax Law).

NYC health insurance and welfare benefit fund:

The amount shown on an employee's 2001 federal Form W-2, *Wage and Tax Statement*, (copy 2), that was deducted from the employee's salary for health insurance and the welfare benefit surcharge, for career pension plan members of the New York City Employees' Retirement System or the New York City Board of Education Retirement System (section 612(b)(32) of the Tax Law).

**Frequently asked questions and answers about
New York State's real property tax credit**

- 1. In 2001, I changed my New York residence to another location within New York State. Do I still qualify for the credit?**
 - A. Yes. If you occupied the same residence for at least six months during 2001 and meet the other conditions, you can claim the credit.

- 2. I own a mobile home (trailer) and rent the land where it is located. I pay no real property taxes. Am I considered an owner or a renter?**
 - A. For the purposes of claiming the credit, you are a renter.

- 3. If I live in a senior citizen home or a public housing project, do I qualify for the real property tax credit?**
 - A. Generally, residents of senior citizen homes and public housing projects do not qualify for this credit because these facilities are completely exempt from paying real property taxes. If you reside in a senior citizen home or a public housing project, you should ask the management of your housing facility if your residence is completely exempt from paying real property taxes. If you are a resident of a senior citizen home or a public housing project, do not file Form IT-214 unless you attach a statement explaining how your household qualifies for the credit.

- 4. Do I qualify for the real property tax credit if I live in a nursing home?**
 - A. Generally, residents of nursing homes do not qualify for this credit because they share common living facilities. This situation usually disqualifies all residents of a nursing home since they are all considered to be members of one household, with household gross income exceeding \$18,000 and the average monthly rent exceeding \$450. If you are a resident of a nursing home, do not file Form IT-214 unless you attach a statement explaining how your household qualifies for the credit.

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- 5. Each month my social security benefits are reduced by a deduction for optional Medicare insurance. Do I include the gross amount of my social security benefits in my household gross income?**
- A. No, include only the actual amount of all social security benefits received when determining your household gross income.
- 6. My mother was a member of my household during 2001. Do I include her income when I total my household gross income?**
- A. Yes. When you claim this credit, you have to include in your household gross income all the income as described in this publication that you and all members of your household received during 2001. For the definition of *members of your household* and *household gross income*, see pages 7 - 9 of this publication.
- 7. My friend was a member of my household for part of 2001. Do I include her income in my household gross income?**
- A. Yes, but only the part of the income that she received while a member of your household.
- 8. I rented a residence for part of the year and owned a residence for the rest of the year. How do I figure the amount of real property taxes paid?**
- A. Add 25% of the adjusted rent paid (for the number of months you rented) to the prorated part of the real property taxes paid (for the number of months you owned your residence).
- 9. More than one member of my household qualifies for the credit. How much can each of us claim?**
- A. If more than one member of your household is filing Form IT-214, you may divide the credit equally among all filers. However, you may also divide the credit any way you want, as long as each qualified member agrees to the division. Each qualified member must file a Form IT-214 showing only his or her share of the credit. Unless you divide the credit equally, each qualified member of the household must attach a copy of the division agreement to his or her Form IT-214.

10. My father is 68 and lives with me and my family. Does this qualify my household for a higher credit limitation for those 65 or older?

- A. If your father paid rent or real property taxes for your residence and met all other qualifications listed under *Who qualifies* on page 4 this publication, your household qualifies for a higher limitation. You and your father should each file a separate Form IT-214, with each of you showing only your own share of the credit (see the preceding question and answer).

11. My father, who was over 65, lived with me and my family for seven months in 2001 before he died. Does this qualify my household for a higher credit limitation for those 65 and older?

- A. If your father paid rent or real property taxes for your residence, lived in your residence for at least six months during the year, and met all of the other qualifications listed under *Who qualifies* on page 4 of this publication, then your household may qualify for the higher limitation. You must include your father's income for the period that he was a member of the household in computing your household gross income. The combined household gross income of all household members must be \$18,000 or less in order to qualify for the credit. You must divide the total credit equally among all the qualified household members (including the deceased person), and you can only claim your portion of the credit on your Form IT-214. You cannot claim your father's portion of the credit on his behalf. You cannot file a claim for the credit on behalf of a deceased individual.

12. Part of the rent for my residence is paid by my son who does not live with me. Can I include this in the amount of rent I paid during the tax year?

- A. No. Include only the rent paid by you and members of your household.

13. What is meant by *rent constituting real property taxes paid*?

- A. When you figure your real property tax credit, you can consider part of the rent you paid during the taxable year as payment of real property taxes. Schedule B of Form IT-214 shows how to adjust your rent to arrive at the amount you paid to occupy your residence. The adjustment excludes charges for heat, electricity, gas, and furnishings that may be included in your rent payment, and the result is the adjusted rent. Your *rent constituting real property taxes paid* is 25% of this adjusted rent.

14. I own property consisting of my home and 10 acres of land around it. Can I include all the real property taxes I paid during the year when I figure my credit?

- A. No. Include only the amount of real property taxes paid that apply to the residence and **one** acre of land around it. Your local assessor should be able to assist you in determining the portion of real property tax attributed to the residence and the one acre of land around it.

15. I am 67 and have a real property tax exemption. Can I include the amount exempted as part of the real property taxes I paid during the year?

- A. Yes. You can elect to include in real property taxes paid any additional real property taxes that you would have paid if you did not qualify for the exemption under section 467 of the Real Property Tax Law (the local exemption for persons 65 or older). However, you cannot include the additional taxes you would have paid had you not qualified for the veterans' or STAR tax exemption. If you do not know the amount exempted under section 467, please contact your local assessor. If you choose to include the exempted amount, your credit, before limitation, will be only 25% (instead of 50%) of your eligible real property taxes. You may want to figure your credit both ways to see which results in the greater credit.

16. My wife and I are filing jointly for the credit on Form IT-214. Do we have to divide the credit equally?

- A. You cannot divide the credit on a jointly filed return claim form. However, married taxpayers who file separate income tax returns can divide the credit any way they want. They must each attach a copy of their division agreement to their Form IT-214.

17. Can I claim the real property tax credit for a taxpayer who died?

- A. No. A claim cannot be made for a taxpayer who died before filing a 2001 income tax return or Form IT-214.

18. When can I claim the real property tax credit?

- A. If you are filing a New York State income tax return, attach Form IT-214 to it. File your New York State return as soon as you can after January 1, 2002, but not later than April 15, 2002. If you live in the state of New York (except the city of New York and the counties of Nassau, Rockland, Suffolk, and Westchester), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, or Vermont, the filing deadline is April 16, 2002. If you do not have to file a New York State income tax return, file Form IT-214 as soon as you can after January 1, 2002. For more information see *When to file* section on page 6 of this publication.

19. I did not know the real property tax credit was available. I now realize I was eligible to file Form IT-214 for 1998, 1999, and 2000. I did not have to file New York State income tax returns for those years. Is it too late for me to claim the credit?

- A. You may still be able to receive a refund for past years. The table below shows if there is still time to file Form IT-214:

Year	Last date to file
1998	April 15, 2002
1999	April 15, 2003
2000	April 16, 2004

If you can still claim the credit, complete and file Form IT-214 (for the year or years that you were eligible) as soon as you can, but before the *Last date to file* shown above.

20. If any part of my claim for the real property tax credit is refundable, can I have it directly deposited to my bank account?

- A. Yes. If you are **not required** to file a personal income tax return and are filing Form IT-214 as a separate claim, complete lines 35a, 35b, and 35c of Form IT-214 to have the refundable part of a claim for real property tax credit directly deposited to your bank account. If you are filing Form IT-214 with your personal income tax return, you need only complete the direct deposit lines on the income tax return you are filing to have the refundable part of your claim directly deposited to your bank account.

New York State Department of Taxation and Finance

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For Individuals...

- ◆ Learn how to e-file your income tax return.
- ◆ Find forms and instructions.
- ◆ Check the status of your income tax refund.
- ◆ Pay your income taxes and estimated taxes by credit card.
- ◆ Review your estimated tax account balance.
- ◆ Apply for an automatic time extension to file your return.
- ◆ Apply for an income tax installment payment agreement.



For Businesses...

- ◆ Use the Sales Tax Penalty & Interest Calculator.
- ◆ Review your corporation tax payment summary.
- ◆ Review your promptax withholding tax payment summary.
- ◆ Search the Corporation Tax Issuer's Allocation Percentage page.

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Need Help?



Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For tax information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

Refund status: (electronically filed) 1 800 353-0708
(direct deposit) 1 800 321-3213
(all others) 1 800 443-3200

(Automated service for refund status is available 24 hours a day, seven days a week.)

From areas outside the U.S. and outside Canada: (518) 485-6800



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week

1 800 748-3676



Internet access: www.tax.state.ny.us

(for forms, publications, your refund status, to check your estimated tax account, and other information)



Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m.(eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:
NYS TAX DEPARTMENT
TAXPAYER ASSISTANCE BUREAU
W A HARRIMAN CAMPUS
ALBANY NY 12227

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**

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