



July 2011

Real Property Circuit Breaker Tax Credit

2009 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 2009 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 2009 form used to claim the credit, the *Form IT-214 Claim for Real Property Tax Credit for Homeowners and Renters*.

Summary Statistics

In 2009, 233,226 households claimed the credit. The total amount of credits claimed was \$23.9 million, with an average credit of \$102.30. Table 1 provides a statistical overview of the 2009 real property circuit breaker tax credit.

Table 1: State Summary - 2009

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	233,226	\$23,860	\$102.30
Age:			
Under 65	154,898	8,646	55.82
65 and over	78,328	15,214	194.23
Type of Residence:			
Homeowner	15,438	1,435	92.93
Renter	217,788	22,425	102.97
Filing Category:			
IT-214 Alone	66,566	9,745	146.40
IT-214 with Return	166,660	14,114	84.69
Household Gross Income:			
\$0 - \$3,000	18,430	1,768	95.96
3,001 - 5,000	19,798	2,446	123.56
5,001 - 7,000	31,669	3,919	123.75
7,001 - 9,000	40,679	4,516	111.01
9,001 - 11,000	57,309	6,779	118.29
11,001 - 14,000	37,674	2,991	79.39
14,001 - 18,000	27,667	1,440	52.06

Major statistical highlights include:

- 66 percent of credit claimants were under age 65. However, these claimants received only 36 percent of the total credit amount. The maximum credit amount for claimants under age 65 is \$75, while claimants age 65 and over may qualify for credits up to \$375.
- Renters claimed 93 percent of the number of credits allowed. They received 94 percent of the total credit amount, with an average credit of \$102.97.
- Homeowners received an average credit of \$92.93, about \$10 less than renters.
- In 2009, the number of households claiming the credit decreased by 16,308 or 6.5 percent compared to 2008. Total credits allowed decreased by \$1.6 million in 2009. The average credit claimed increased slightly to \$102.30.

- Of all 2009 claims, 28.5 percent were filed without a New York State income tax return. Since these claimants had no State income tax liability or prior payments, they were not required to file a tax return. However, because these claimants met residency requirements, had household gross income of \$18,000 or less, owned real property with a total market value of \$85,000 or less or met monthly rent limitations, they were still entitled to claim a credit for part of their real property taxes or qualifying rent paid during 2009.

Table 2 displays a summary of credits received by residents of each county in New York for 2008 and 2009. Year over year, the number of credit claims decreased in all but one county.

**Table 2: Real Property
Circuit Breaker Tax Credit
Use by County — 2008-2009**

County	2008			2009		
	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Albany	1,713	\$104	\$60.43	1,183	\$72	\$60.81
Allegany	643	43	66.86	545	37	67.87
Bronx	32,340	3,616	111.80	31,905	3,526	110.52
Broome	3,042	203	66.60	2,434	162	66.55
Cattaraugus	1,034	63	61.16	925	56	60.21
Cayuga	958	60	62.84	840	54	63.82
Chautauqua	2,588	167	64.45	2,177	141	64.79
Chemung	1,473	94	63.71	1,136	72	63.61
Chenango	565	37	64.95	463	29	61.99
Clinton	609	39	64.04	463	28	60.63
Columbia	208	13	62.60	126	8	67.15
Cortland	631	49	77.78	458	34	74.73
Delaware	410	27	66.73	324	21	64.96
Dutchess	694	47	67.70	513	37	72.54
Erie	16,411	1,228	74.80	14,041	1,047	74.54
Essex	351	21	61.18	281	17	61.45
Franklin	578	39	67.61	500	33	65.27
Fulton	1,177	77	65.09	960	65	68.20
Genesee	458	31	66.60	404	26	65.24
Greene	242	15	63.00	184	11	59.80
Hamilton	41	2	58.41	39	3	67.23
Herkimer	886	59	67.04	729	48	65.70
Jefferson	620	39	62.79	453	28	60.89

Table 2: Real Property Circuit Breaker Tax Credit Use by County — 2008-2009

County	2008			2009		
	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Kings	56,532	6,914	122.30	56,494	6,677	118.18
Lewis	154	10	64.79	138	10	70.54
Livingston	380	24	63.18	317	21	65.70
Madison	447	29	64.49	393	24	62.21
Monroe	10,154	762	75.01	9,185	698	75.99
Montgomery	998	75	75.40	764	59	77.32
Nassau	4,222	311	73.75	3,928	291	73.96
New York	28,256	3,683	130.34	26,556	3,444	129.68
Niagara	3,630	244	67.29	3,300	220	66.71
Oneida	3,963	276	69.59	3,351	237	70.77
Onondaga	4,096	286	69.73	3,112	222	71.41
Ontario	767	47	61.10	581	35	60.07
Orange	1,989	128	64.50	1,783	115	64.28
Orleans	432	31	72.75	354	27	76.11
Oswego	1,160	72	62.45	908	54	59.76
Otsego	480	34	70.19	370	26	69.09
Putnam	113	9	76.28	98	7	73.47
Queens	41,173	4,808	116.77	41,259	4,693	113.75
Rensselaer	865	56	64.42	608	40	66.53
Richmond	3,167	340	107.39	3,014	329	109.02
Rockland	1,446	109	75.44	1,380	105	75.74
St. Lawrence	1,223	76	62.46	954	59	61.97
Saratoga	917	56	61.40	604	35	58.51
Schenectady	1,231	84	67.83	929	62	66.42
Schoharie	251	18	71.25	200	14	70.63
Schuyler	214	13	62.23	183	11	60.26
Seneca	448	28	63.28	408	26	63.07
Steuben	1,298	83	64.06	1,135	70	61.77
Suffolk	3,611	248	68.74	2,937	202	68.89
Sullivan	638	44	69.28	405	28	70.11
Tioga	431	28	64.57	394	26	65.04
Tompkins	740	44	58.94	611	37	61.01
Ulster	1,067	66	61.93	793	50	63.07
Warren	399	24	60.34	251	15	59.32
Washington	353	24	67.21	244	16	63.52
Wayne	801	60	74.66	715	49	68.43
Westchester	3,256	252	77.54	2,990	237	79.19
Wyoming	357	25	71.29	316	22	70.75
Yates	198	12	60.71	174	12	69.21
Unclassified *	5	0	94.20	7	0	67.00
Grand Total	249,534	\$25,506	\$102.22	233,226	\$23,860	\$102.30

*Returns that could not be classified by county

Table 3 summarizes real property circuit breaker tax credit (RPCBTC) use from 1986 through 2009. The current RPCBTC income and residence eligibility criteria have existed since 1985. Some observations derived from examining the program during the last twenty-four years include:

- The number of real property tax credit claims declined approximately 262,000 or 52.9 percent from 1986 to 2009. For most of this period, about two-thirds of the credit claims were by persons under age 65.
- Total real property tax credits claimed decreased \$20.1 million or 45.7 percent during the twenty-four year period from 1986 to 2009. The decrease in the value of credits was less than the decline in the total number of claims, leading to an increase in average credit claims from \$89 to \$102, during that time.
- The average credit claimed in 2009 by individuals under 65 years old decreased 3.4 percent from the previous year.
- The average credit claimed by individuals age 65 and over increased steadily between 1986 and 2005, growing 33.8 percent over this period. However, the average credit decreased significantly in 2006, falling by 4.0 percent from \$202 to \$194. The average credit then increased slightly in 2007 and 2008, but decreased 1.5 percent in 2009.

Table 3: Real Property Circuit Breaker Tax Credit – 1986-2009

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
2009	233,226	154,898	78,328	\$23,860	\$8,646	\$15,214	\$102	\$56	\$194
2008	249,534	170,115	79,419	25,506	9,830	15,677	102	58	197
2007	290,139	188,993	101,146	31,034	11,208	19,826	107	59	196
2006	260,410	187,745	72,665	26,824	12,734	14,090	103	68	194
2005	278,988	182,497	96,491	29,628	10,143	19,485	106	56	202
2004	285,204	190,519	94,685	29,869	10,583	19,286	105	56	204
2003	302,950	198,250	104,700	32,610	11,119	21,491	108	56	205
2002	285,417	181,397	104,020	31,162	10,196	20,965	109	56	202
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

Endnotes

1. Information on claiming the credit, definitions for tax-related terms, and answers to frequently asked questions appear in Publication 22, *FAQs: New York State's Real Property Tax Credit for Homeowners and Renters* (See Appendix B), prepared annually by the Department of Taxation and Finance.

Albany

Real Property Circuit Breaker Tax Credit Use - 2009					
Item	Number of Credits	Amount of Credits (000)	Average Credit		
Total	1,183	\$72	\$60.81		
Age:					
Under 65	1,104	60	54.65		
65 and over	79	12	146.91		
Type of Residence:					
Homeowner	102	8	82.76		
Renter	1,081	64	58.74		
Filing Category:					
IT-214 Alone	38	5	141.08		
IT-214 with Return	1,145	67	58.15		
Household Gross Income:					
\$0 - \$3,000	122	8	69.11		
3,001 - 5,000	147	10	67.61		
5,001 - 7,000	131	9	67.52		
7,001 - 9,000	172	11	64.75		
9,001 - 11,000	184	12	64.67		
11,001 - 14,000	239	13	55.28		
14,001 - 18,000	188	8	45.11		

Totals do not reflect the rounding of individual numbers.

Allegany

Real Property Circuit Breaker Tax Credit Use - 2009					
Item	Number of Credits	Amount of Credits (000)	Average Credit		
Total	545	\$37	\$67.87		
Age:					
Under 65	461	24	52.58		
65 and over	84	13	151.80		
Type of Residence:					
Homeowner	268	21	78.86		
Renter	277	16	57.24		
Filing Category:					
IT-214 Alone	71	8	109.18		
IT-214 with Return	474	29	61.68		
Household Gross Income:					
\$0 - \$3,000	41	4	101.61		
3,001 - 5,000	28	2	89.25		
5,001 - 7,000	42	4	85.88		
7,001 - 9,000	79	5	65.80		
9,001 - 11,000	106	8	70.79		
11,001 - 14,000	103	6	62.37		
14,001 - 18,000	146	8	52.00		

Totals do not reflect the rounding of individual numbers.

Bronx**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	31,905	\$3,526	\$110.52
Age:			
Under 65	19,795	1,110	56.05
65 and over	12,110	2,417	199.55
Type of Residence:			
Homeowner	207	26	125.79
Renter	31,698	3,500	110.42
Filing Category:			
IT-214 Alone	11,585	1,644	141.94
IT-214 with Return	20,320	1,882	92.60
Household Gross Income:			
\$0 - \$3,000	2,102	234	111.17
3,001 - 5,000	2,489	327	131.30
5,001 - 7,000	5,077	692	136.27
7,001 - 9,000	6,987	801	114.60
9,001 - 11,000	8,713	1,019	116.92
11,001 - 14,000	3,944	316	80.07
14,001 - 18,000	2,593	138	53.41

Totals do not reflect the rounding of individual numbers.

Broome**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,434	\$162	\$66.55
Age:			
Under 65	2,101	113	53.91
65 and over	333	49	146.31
Type of Residence:			
Homeowner	557	45	80.56
Renter	1,877	117	62.39
Filing Category:			
IT-214 Alone	215	22	103.10
IT-214 with Return	2,219	140	63.01
Household Gross Income:			
\$0 - \$3,000	206	17	80.85
3,001 - 5,000	172	13	77.71
5,001 - 7,000	221	17	76.37
7,001 - 9,000	346	23	67.50
9,001 - 11,000	436	32	72.82
11,001 - 14,000	564	36	63.67
14,001 - 18,000	489	24	49.22

Totals do not reflect the rounding of individual numbers.

Cattaraugus

Real Property Circuit Breaker Tax Credit Use - 2009

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	925	\$56	\$60.21
Age:			
Under 65	837	44	52.45
65 and over	88	12	134.08
Type of Residence:			
Homeowner	287	20	69.68
Renter	638	36	55.95
Filing Category:			
IT-214 Alone	83	7	86.66
IT-214 with Return	842	49	57.60
Household Gross Income:			
\$0 - \$3,000	65	5	73.85
3,001 - 5,000	53	4	75.91
5,001 - 7,000	82	5	65.13
7,001 - 9,000	133	8	60.11
9,001 - 11,000	152	10	65.02
11,001 - 14,000	216	13	60.76
14,001 - 18,000	224	11	47.01

Totals do not reflect the rounding of individual numbers.

Cayuga

Real Property Circuit Breaker Tax Credit Use - 2009

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	840	\$54	\$63.82
Age:			
Under 65	763	41	54.29
65 and over	77	12	158.19
Type of Residence:			
Homeowner	208	17	81.30
Renter	632	37	58.07
Filing Category:			
IT-214 Alone	42	5	119.74
IT-214 with Return	798	49	60.88
Household Gross Income:			
\$0 - \$3,000	83	7	81.80
3,001 - 5,000	75	5	68.19
5,001 - 7,000	104	7	68.75
7,001 - 9,000	112	7	66.32
9,001 - 11,000	138	9	66.59
11,001 - 14,000	163	9	58.28
14,001 - 18,000	165	8	51.14

Totals do not reflect the rounding of individual numbers.

Chautauqua**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,177	\$141	\$64.79
Age:			
Under 65	1,947	104	53.43
65 and over	230	37	160.96
Type of Residence:			
Homeowner	538	43	79.24
Renter	1,639	98	60.05
Filing Category:			
IT-214 Alone	229	26	114.66
IT-214 with Return	1,948	115	58.93
Household Gross Income:			
\$0 - \$3,000	180	15	84.95
3,001 - 5,000	167	12	72.02
5,001 - 7,000	215	16	75.99
7,001 - 9,000	308	23	73.42
9,001 - 11,000	359	25	68.74
11,001 - 14,000	468	27	58.31
14,001 - 18,000	480	23	47.53

Totals do not reflect the rounding of individual numbers.

Chemung**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,136	\$72	\$63.61
Age:			
Under 65	1,019	55	54.04
65 and over	117	17	146.99
Type of Residence:			
Homeowner	251	19	75.89
Renter	885	53	60.13
Filing Category:			
IT-214 Alone	107	11	101.53
IT-214 with Return	1,029	61	59.67
Household Gross Income:			
\$0 - \$3,000	72	5	74.92
3,001 - 5,000	99	7	72.87
5,001 - 7,000	126	8	65.25
7,001 - 9,000	166	11	67.58
9,001 - 11,000	201	14	71.25
11,001 - 14,000	239	15	62.45
14,001 - 18,000	233	11	47.08

Totals do not reflect the rounding of individual numbers.

Chenango**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	463	\$29	\$61.99
Age:			
Under 65	409	21	52.26
65 and over	54	7	135.65
Type of Residence:			
Homeowner	184	13	72.20
Renter	279	15	55.26
Filing Category:			
IT-214 Alone	28	3	108.00
IT-214 with Return	435	26	59.03
Household Gross Income:			
\$0 - \$3,000	38	3	88.61
3,001 - 5,000	23	1	62.13
5,001 - 7,000	51	4	69.02
7,001 - 9,000	66	4	64.24
9,001 - 11,000	88	6	63.47
11,001 - 14,000	93	6	60.45
14,001 - 18,000	104	5	47.48

Totals do not reflect the rounding of individual numbers.

Clinton**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	463	\$28	\$60.63
Age:			
Under 65	421	23	53.64
65 and over	42	5	130.76
Type of Residence:			
Homeowner	109	7	66.26
Renter	354	21	58.90
Filing Category:			
IT-214 Alone	30	3	101.10
IT-214 with Return	433	25	57.83
Household Gross Income:			
\$0 - \$3,000	35	2	71.00
3,001 - 5,000	27	2	68.52
5,001 - 7,000	55	4	66.60
7,001 - 9,000	74	5	63.14
9,001 - 11,000	95	6	68.14
11,001 - 14,000	90	5	55.29
14,001 - 18,000	87	4	45.45

Totals do not reflect the rounding of individual numbers.

Columbia**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	126	\$8	\$67.15
Age:			
Under 65	107	5	50.43
65 and over	19	3	161.32
Type of Residence:			
Homeowner	24	2	88.46
Renter	102	6	62.14
Filing Category:			
IT-214 Alone	9	1	142.44
IT-214 with Return	117	7	61.36
Household Gross Income:			
\$0 - \$3,000	D/	D/	95.14
3,001 - 5,000	D/	D/	67.50
5,001 - 7,000	15	1	57.13
7,001 - 9,000	18	1	64.61
9,001 - 11,000	20	2	92.05
11,001 - 14,000	33	2	71.03
14,001 - 18,000	25	1	42.00

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Totals do not reflect the rounding of individual numbers.

Cortland**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	458	\$34	\$74.73
Age:			
Under 65	357	19	52.02
65 and over	101	16	155.00
Type of Residence:			
Homeowner	135	14	105.21
Renter	323	20	61.99
Filing Category:			
IT-214 Alone	79	10	132.13
IT-214 with Return	379	24	62.77
Household Gross Income:			
\$0 - \$3,000	30	3	86.93
3,001 - 5,000	35	2	71.03
5,001 - 7,000	36	2	61.89
7,001 - 9,000	51	4	77.00
9,001 - 11,000	90	8	88.86
11,001 - 14,000	106	8	76.94
14,001 - 18,000	110	7	62.05

Totals do not reflect the rounding of individual numbers.

Delaware

Real Property Circuit Breaker Tax Credit Use - 2009					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			324	\$21	\$64.96
Age:					
Under 65			278	14	50.23
65 and over			46	7	153.93
Type of Residence:					
Homeowner			102	9	87.69
Renter			222	12	54.51
Filing Category:					
IT-214 Alone			22	2	103.27
IT-214 with Return			302	19	62.17
Household Gross Income:					
\$0 - \$3,000			25	1	59.28
3,001 - 5,000			28	2	67.50
5,001 - 7,000			39	2	60.41
7,001 - 9,000			56	4	80.14
9,001 - 11,000			49	3	63.31
11,001 - 14,000			73	5	69.37
14,001 - 18,000			54	3	49.33

Totals do not reflect the rounding of individual numbers.

Dutchess

Real Property Circuit Breaker Tax Credit Use - 2009					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			513	\$37	\$72.54
Age:					
Under 65			451	25	55.00
65 and over			62	12	200.08
Type of Residence:					
Homeowner			33	3	89.18
Renter			480	34	71.39
Filing Category:					
IT-214 Alone			53	10	181.23
IT-214 with Return			460	28	60.01
Household Gross Income:					
\$0 - \$3,000			67	5	68.15
3,001 - 5,000			60	4	61.05
5,001 - 7,000			74	6	80.66
7,001 - 9,000			70	6	86.94
9,001 - 11,000			85	8	99.20
11,001 - 14,000			70	4	61.51
14,001 - 18,000			87	4	48.15

Totals do not reflect the rounding of individual numbers.

Erie**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	14,041	\$1,047	\$74.54
Age:			
Under 65	11,778	648	55.00
65 and over	2,263	399	176.28
Type of Residence:			
Homeowner	2,089	216	103.40
Renter	11,952	831	69.50
Filing Category:			
IT-214 Alone	2,632	339	128.78
IT-214 with Return	11,409	708	62.03
Household Gross Income:			
\$0 - \$3,000	1,230	95	76.91
3,001 - 5,000	1,284	120	93.60
5,001 - 7,000	1,675	140	83.65
7,001 - 9,000	2,155	180	83.65
9,001 - 11,000	2,459	197	80.04
11,001 - 14,000	2,732	180	65.87
14,001 - 18,000	2,506	135	53.76

Totals do not reflect the rounding of individual numbers.

Essex**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	281	\$17	\$61.45
Age:			
Under 65	259	14	52.43
65 and over	22	4	167.64
Type of Residence:			
Homeowner	80	6	71.05
Renter	201	12	57.63
Filing Category:			
IT-214 Alone	12	2	128.33
IT-214 with Return	269	16	58.47
Household Gross Income:			
\$0 - \$3,000	20	2	97.15
3,001 - 5,000	18	1	78.44
5,001 - 7,000	22	2	71.27
7,001 - 9,000	46	3	64.54
9,001 - 11,000	46	3	60.02
11,001 - 14,000	66	4	54.20
14,001 - 18,000	63	3	48.22

Totals do not reflect the rounding of individual numbers.

Franklin

Real Property Circuit Breaker Tax Credit Use - 2009			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	500	\$33	\$65.27
Age:			
Under 65	443	24	54.91
65 and over	57	8	145.75
Type of Residence:			
Homeowner	157	13	83.66
Renter	343	19	56.85
Filing Category:			
IT-214 Alone	38	5	144.71
IT-214 with Return	462	27	58.73
Household Gross Income:			
\$0 - \$3,000	46	4	76.93
3,001 - 5,000	50	3	67.44
5,001 - 7,000	68	4	65.50
7,001 - 9,000	69	5	73.41
9,001 - 11,000	80	6	69.95
11,001 - 14,000	98	7	66.90
14,001 - 18,000	89	4	45.53

Totals do not reflect the rounding of individual numbers.

Fulton

Real Property Circuit Breaker Tax Credit Use - 2009			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	960	\$65	\$68.20
Age:			
Under 65	822	44	53.70
65 and over	138	21	154.57
Type of Residence:			
Homeowner	298	25	85.00
Renter	662	40	60.64
Filing Category:			
IT-214 Alone	74	8	110.43
IT-214 with Return	886	57	64.68
Household Gross Income:			
\$0 - \$3,000	79	8	99.86
3,001 - 5,000	68	6	84.41
5,001 - 7,000	119	8	71.02
7,001 - 9,000	115	8	70.80
9,001 - 11,000	158	12	72.97
11,001 - 14,000	193	13	64.84
14,001 - 18,000	228	11	49.16

Totals do not reflect the rounding of individual numbers.

Genesee**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	404	\$26	\$65.24
Age:			
Under 65	352	18	51.73
65 and over	52	8	156.63
Type of Residence:			
Homeowner	122	9	75.57
Renter	282	17	60.76
Filing Category:			
IT-214 Alone	22	3	125.73
IT-214 with Return	382	24	61.75
Household Gross Income:			
\$0 - \$3,000	32	3	104.16
3,001 - 5,000	31	2	62.61
5,001 - 7,000	39	3	75.23
7,001 - 9,000	38	2	64.53
9,001 - 11,000	76	5	67.38
11,001 - 14,000	81	5	66.35
14,001 - 18,000	107	5	48.60

Totals do not reflect the rounding of individual numbers.

Greene**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	184	\$11	\$59.80
Age:			
Under 65	173	10	55.13
65 and over	11	1	133.27
Type of Residence:			
Homeowner	40	3	68.28
Renter	144	8	57.44
Filing Category:			
IT-214 Alone	D/	D/	105.13
IT-214 with Return	D/	D/	57.74
Household Gross Income:			
\$0 - \$3,000	27	2	68.48
3,001 - 5,000	17	1	66.71
5,001 - 7,000	13	1	59.92
7,001 - 9,000	30	2	71.97
9,001 - 11,000	30	2	56.47
11,001 - 14,000	34	2	54.47
14,001 - 18,000	33	2	46.55

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Totals do not reflect the rounding of individual numbers.

Hamilton**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	39	\$3	\$67.23
Age:			
Under 65	D/	D/	53.86
65 and over	D/	D/	227.67
Type of Residence:			
Homeowner	16	1	83.38
Renter	23	1	56.00
Filing Category:			
IT-214 Alone	D/	D/	59.00
IT-214 with Return	D/	D/	67.45
Household Gross Income:			
\$0 - \$3,000	D/	D/	71.00
3,001 - 5,000	D/	D/	116.20
5,001 - 7,000	D/	D/	61.50
7,001 - 9,000	D/	D/	79.43
9,001 - 11,000	D/	D/	39.00
11,001 - 14,000	D/	D/	58.22
14,001 - 18,000	D/	D/	42.00

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Totals do not reflect the rounding of individual numbers.

Herkimer**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	729	\$48	\$65.70
Age:			
Under 65	626	33	53.10
65 and over	103	15	142.27
Type of Residence:			
Homeowner	262	22	84.64
Renter	467	26	55.07
Filing Category:			
IT-214 Alone	76	8	103.22
IT-214 with Return	653	40	61.33
Household Gross Income:			
\$0 - \$3,000	42	3	65.12
3,001 - 5,000	64	5	77.69
5,001 - 7,000	80	5	68.24
7,001 - 9,000	85	6	73.92
9,001 - 11,000	127	9	70.90
11,001 - 14,000	166	11	66.13
14,001 - 18,000	165	8	51.28

Totals do not reflect the rounding of individual numbers.

Jefferson

Real Property Circuit Breaker Tax Credit Use - 2009

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	453	\$28	\$60.89
Age:			
Under 65	415	22	53.16
65 and over	38	6	145.29
Type of Residence:			
Homeowner	140	11	75.36
Renter	313	17	54.42
Filing Category:			
IT-214 Alone	14	2	107.36
IT-214 with Return	439	26	59.41
Household Gross Income:			
\$0 - \$3,000	46	4	84.48
3,001 - 5,000	35	2	63.23
5,001 - 7,000	45	3	64.76
7,001 - 9,000	56	3	59.46
9,001 - 11,000	77	5	67.48
11,001 - 14,000	97	5	56.44
14,001 - 18,000	97	5	47.11

Totals do not reflect the rounding of individual numbers.

Kings

Real Property Circuit Breaker Tax Credit Use - 2009

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	56,494	\$6,677	\$118.18
Age:			
Under 65	31,589	1,782	56.42
65 and over	24,905	4,895	196.53
Type of Residence:			
Homeowner	619	81	130.46
Renter	55,875	6,596	118.05
Filing Category:			
IT-214 Alone	22,730	3,410	150.03
IT-214 with Return	33,764	3,267	96.75
Household Gross Income:			
\$0 - \$3,000	3,515	366	103.99
3,001 - 5,000	4,661	709	152.15
5,001 - 7,000	7,582	1,052	138.78
7,001 - 9,000	9,519	1,120	117.63
9,001 - 11,000	17,141	2,314	134.98
11,001 - 14,000	9,170	854	93.14
14,001 - 18,000	4,906	262	53.43

Totals do not reflect the rounding of individual numbers.

Lewis**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	138	\$10	\$70.54
Age:			
Under 65	118	6	53.52
65 and over	20	3	170.95
Type of Residence:			
Homeowner	80	6	80.49
Renter	58	3	56.81
Filing Category:			
IT-214 Alone	12	1	89.83
IT-214 with Return	126	9	68.70
Household Gross Income:			
\$0 - \$3,000	19	2	120.53
3,001 - 5,000	13	1	82.54
5,001 - 7,000	D/	D/	61.29
7,001 - 9,000	D/	D/	71.75
9,001 - 11,000	18	1	78.33
11,001 - 14,000	33	2	56.76
14,001 - 18,000	36	2	49.94

D/ Tax Law prohibits the disclosure of individual tax payer information.

Totals do not reflect the rounding of individual numbers.

Livingston**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	317	\$21	\$65.70
Age:			
Under 65	282	15	51.86
65 and over	35	6	177.26
Type of Residence:			
Homeowner	91	8	90.58
Renter	226	13	55.69
Filing Category:			
IT-214 Alone	16	2	111.44
IT-214 with Return	301	19	63.27
Household Gross Income:			
\$0 - \$3,000	33	4	117.79
3,001 - 5,000	17	1	77.29
5,001 - 7,000	26	2	88.35
7,001 - 9,000	41	2	59.00
9,001 - 11,000	49	3	69.24
11,001 - 14,000	68	4	59.03
14,001 - 18,000	83	4	42.22

Totals do not reflect the rounding of individual numbers.

Madison

Real Property Circuit Breaker Tax Credit Use - 2009			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	393	\$24	\$62.21
Age:			
Under 65	354	19	52.65
65 and over	39	6	149.00
Type of Residence:			
Homeowner	137	10	72.54
Renter	256	15	56.68
Filing Category:			
IT-214 Alone	25	3	105.52
IT-214 with Return	368	22	59.27
Household Gross Income:			
\$0 - \$3,000	31	3	89.87
3,001 - 5,000	29	2	67.93
5,001 - 7,000	28	2	62.75
7,001 - 9,000	46	3	67.22
9,001 - 11,000	74	5	69.93
11,001 - 14,000	96	5	56.36
14,001 - 18,000	89	4	47.83

Totals do not reflect the rounding of individual numbers.

Monroe

Real Property Circuit Breaker Tax Credit Use - 2009			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	9,185	\$698	\$75.99
Age:			
Under 65	7,738	425	54.98
65 and over	1,447	272	188.30
Type of Residence:			
Homeowner	1,459	134	92.04
Renter	7,726	564	72.95
Filing Category:			
IT-214 Alone	2,352	271	115.12
IT-214 with Return	6,833	427	62.52
Household Gross Income:			
\$0 - \$3,000	742	54	72.71
3,001 - 5,000	875	80	91.43
5,001 - 7,000	1,270	124	97.62
7,001 - 9,000	1,557	139	89.24
9,001 - 11,000	1,770	132	74.57
11,001 - 14,000	1,473	95	64.31
14,001 - 18,000	1,498	74	49.62

Totals do not reflect the rounding of individual numbers.

Montgomery

Real Property Circuit Breaker Tax Credit Use - 2009					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			764	\$59	\$77.32
Age:					
Under 65			596	31	52.78
65 and over			168	28	164.39
Type of Residence:					
Homeowner			265	27	102.68
Renter			499	32	63.85
Filing Category:					
IT-214 Alone			77	12	159.52
IT-214 with Return			687	47	68.10
Household Gross Income:					
\$0 - \$3,000			45	4	92.00
3,001 - 5,000			53	5	88.92
5,001 - 7,000			72	5	68.24
7,001 - 9,000			103	9	89.91
9,001 - 11,000			123	11	92.76
11,001 - 14,000			166	13	76.66
14,001 - 18,000			202	12	58.96

Totals do not reflect the rounding of individual numbers.

Nassau

Real Property Circuit Breaker Tax Credit Use - 2009					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			3,928	\$291	\$73.96
Age:					
Under 65			3,435	190	55.38
65 and over			493	100	203.46
Type of Residence:					
Homeowner			92	14	147.01
Renter			3,836	277	72.21
Filing Category:					
IT-214 Alone			214	41	190.79
IT-214 with Return			3,714	250	67.23
Household Gross Income:					
\$0 - \$3,000			432	36	82.60
3,001 - 5,000			313	30	96.59
5,001 - 7,000			458	41	90.10
7,001 - 9,000			598	51	85.62
9,001 - 11,000			672	54	79.63
11,001 - 14,000			756	48	63.10
14,001 - 18,000			699	31	44.25

Totals do not reflect the rounding of individual numbers.

**New York
(Manhattan)**

Real Property Circuit Breaker Tax Credit Use - 2009

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	26,556	\$3,444	\$129.68
Age:			
Under 65	12,506	711	56.84
65 and over	14,050	2,733	194.52
Type of Residence:			
Homeowner	124	14	112.93
Renter	26,432	3,430	129.76
Filing Category:			
IT-214 Alone	10,017	1,489	148.67
IT-214 with Return	16,539	1,955	118.18
Household Gross Income:			
\$0 - \$3,000	1,750	218	124.57
3,001 - 5,000	2,107	345	163.86
5,001 - 7,000	3,901	597	153.09
7,001 - 9,000	5,894	816	138.45
9,001 - 11,000	7,897	1,042	131.92
11,001 - 14,000	3,289	322	97.91
14,001 - 18,000	1,718	104	60.29

Totals do not reflect the rounding of individual numbers.

Niagara

Real Property Circuit Breaker Tax Credit Use - 2009

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,300	\$220	\$66.71
Age:			
Under 65	2,832	154	54.39
65 and over	468	66	141.25
Type of Residence:			
Homeowner	775	64	82.01
Renter	2,525	157	62.02
Filing Category:			
IT-214 Alone	342	36	106.64
IT-214 with Return	2,958	184	62.09
Household Gross Income:			
\$0 - \$3,000	246	19	77.35
3,001 - 5,000	289	21	71.54
5,001 - 7,000	347	25	72.93
7,001 - 9,000	428	31	73.25
9,001 - 11,000	582	42	71.59
11,001 - 14,000	673	44	64.75
14,001 - 18,000	735	39	52.43

Totals do not reflect the rounding of individual numbers.

Oneida

Real Property Circuit Breaker Tax Credit Use - 2009			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,351	\$237	\$70.77
Age:			
Under 65	2,855	154	53.90
65 and over	496	83	167.84
Type of Residence:			
Homeowner	737	62	83.66
Renter	2,614	175	67.13
Filing Category:			
IT-214 Alone	354	49	137.93
IT-214 with Return	2,997	188	62.83
Household Gross Income:			
\$0 - \$3,000	251	22	87.55
3,001 - 5,000	272	20	73.24
5,001 - 7,000	344	28	81.30
7,001 - 9,000	474	39	81.71
9,001 - 11,000	610	49	79.66
11,001 - 14,000	671	44	64.99
14,001 - 18,000	729	36	49.85

Totals do not reflect the rounding of individual numbers.

Onondaga

Real Property Circuit Breaker Tax Credit Use - 2009			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,112	\$222	\$71.41
Age:			
Under 65	2,637	142	53.70
65 and over	475	81	169.77
Type of Residence:			
Homeowner	803	75	93.78
Renter	2,309	147	63.64
Filing Category:			
IT-214 Alone	323	45	139.27
IT-214 with Return	2,789	177	63.56
Household Gross Income:			
\$0 - \$3,000	273	21	77.66
3,001 - 5,000	253	19	76.66
5,001 - 7,000	349	27	76.94
7,001 - 9,000	444	36	81.04
9,001 - 11,000	528	45	84.46
11,001 - 14,000	631	42	66.36
14,001 - 18,000	634	32	51.01

Totals do not reflect the rounding of individual numbers.

Ontario**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	767	\$47	\$61.10
Age:			
Under 65	713	39	55.08
65 and over	54	8	140.48
Type of Residence:			
Homeowner	154	12	74.89
Renter	613	35	57.63
Filing Category:			
IT-214 Alone	33	4	107.00
IT-214 with Return	734	43	59.03
Household Gross Income:			
\$0 - \$3,000	64	5	74.58
3,001 - 5,000	88	6	67.06
5,001 - 7,000	98	6	66.31
7,001 - 9,000	93	7	69.95
9,001 - 11,000	110	7	67.42
11,001 - 14,000	148	8	54.09
14,001 - 18,000	166	8	46.76

Totals do not reflect the rounding of individual numbers.

Orange**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,989	\$128	\$64.50
Age:			
Under 65	1,814	97	53.55
65 and over	175	31	177.97
Type of Residence:			
Homeowner	111	12	111.09
Renter	1,878	116	61.74
Filing Category:			
IT-214 Alone	146	19	130.63
IT-214 with Return	1,843	109	59.26
Household Gross Income:			
\$0 - \$3,000	76	6	73.05
3,001 - 5,000	158	12	74.50
5,001 - 7,000	152	12	77.05
7,001 - 9,000	276	23	84.92
9,001 - 11,000	282	19	67.82
11,001 - 14,000	709	40	56.53
14,001 - 18,000	336	17	49.43

Totals do not reflect the rounding of individual numbers.

Orleans

Real Property Circuit Breaker Tax Credit Use - 2009			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	354	\$27	\$76.11
Age:			
Under 65	270	14	52.11
65 and over	84	13	153.25
Type of Residence:			
Homeowner	161	15	94.91
Renter	193	12	60.44
Filing Category:			
IT-214 Alone	45	6	123.58
IT-214 with Return	309	21	69.20
Household Gross Income:			
\$0 - \$3,000	34	4	107.94
3,001 - 5,000	17	1	82.65
5,001 - 7,000	25	2	75.56
7,001 - 9,000	45	3	75.80
9,001 - 11,000	57	5	92.65
11,001 - 14,000	69	5	74.84
14,001 - 18,000	107	6	57.23

Totals do not reflect the rounding of individual numbers.

Oswego

Real Property Circuit Breaker Tax Credit Use - 2009			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	908	\$54	\$59.76
Age:			
Under 65	843	45	53.22
65 and over	65	9	144.52
Type of Residence:			
Homeowner	240	18	74.21
Renter	668	36	54.56
Filing Category:			
IT-214 Alone	59	7	122.59
IT-214 with Return	849	47	55.39
Household Gross Income:			
\$0 - \$3,000	90	6	71.69
3,001 - 5,000	84	5	63.43
5,001 - 7,000	95	6	58.77
7,001 - 9,000	129	8	62.37
9,001 - 11,000	148	10	66.59
11,001 - 14,000	191	11	58.54
14,001 - 18,000	171	8	45.68

Totals do not reflect the rounding of individual numbers.

Otsego**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	370	\$26	\$69.09
Age:			
Under 65	322	17	52.98
65 and over	48	9	177.17
Type of Residence:			
Homeowner	127	12	93.52
Renter	243	14	56.32
Filing Category:			
IT-214 Alone	19	3	142.47
IT-214 with Return	351	23	65.11
Household Gross Income:			
\$0 - \$3,000	41	4	107.56
3,001 - 5,000	32	3	80.63
5,001 - 7,000	28	2	73.96
7,001 - 9,000	47	4	76.32
9,001 - 11,000	62	4	66.40
11,001 - 14,000	78	5	63.37
14,001 - 18,000	82	4	47.00

Totals do not reflect the rounding of individual numbers.

Putnam**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	98	\$7	\$73.47
Age:			
Under 65	87	5	56.79
65 and over	11	2	205.36
Type of Residence:			
Homeowner	D/	D/	68.33
Renter	D/	D/	73.63
Filing Category:			
IT-214 Alone	D/	D/	215.67
IT-214 with Return	D/	D/	64.20
Household Gross Income:			
\$0 - \$3,000	12	1	92.00
3,001 - 5,000	12	1	68.00
5,001 - 7,000	10	1	89.40
7,001 - 9,000	17	1	60.06
9,001 - 11,000	18	2	91.50
11,001 - 14,000	13	1	77.23
14,001 - 18,000	16	1	44.63

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Totals do not reflect the rounding of individual numbers.

Queens

Real Property Circuit Breaker Tax Credit Use - 2009

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	41,259	\$4,693	\$113.75
Age:			
Under 65	25,180	1,472	58.44
65 and over	16,079	3,222	200.37
Type of Residence:			
Homeowner	862	114	132.34
Renter	40,397	4,579	113.35
Filing Category:			
IT-214 Alone	11,950	1,884	157.62
IT-214 with Return	29,309	2,810	95.87
Household Gross Income:			
\$0 - \$3,000	4,520	428	94.72
3,001 - 5,000	3,872	501	129.32
5,001 - 7,000	6,297	841	133.50
7,001 - 9,000	7,082	878	124.03
9,001 - 11,000	9,875	1,321	133.77
11,001 - 14,000	5,806	519	89.33
14,001 - 18,000	3,807	206	54.03

Totals do not reflect the rounding of individual numbers.

Rensselaer

Real Property Circuit Breaker Tax Credit Use - 2009

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	608	\$40	\$66.53
Age:			
Under 65	540	29	54.02
65 and over	68	11	165.88
Type of Residence:			
Homeowner	103	10	98.37
Renter	505	30	60.04
Filing Category:			
IT-214 Alone	47	7	140.94
IT-214 with Return	561	34	60.30
Household Gross Income:			
\$0 - \$3,000	68	5	80.18
3,001 - 5,000	48	4	76.94
5,001 - 7,000	70	5	70.44
7,001 - 9,000	75	6	78.09
9,001 - 11,000	113	7	66.10
11,001 - 14,000	114	7	61.40
14,001 - 18,000	120	6	50.42

Totals do not reflect the rounding of individual numbers.

Richmond

Real Property Circuit Breaker Tax Credit Use - 2009

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,014	\$329	\$109.02
Age:			
Under 65	1,845	105	56.88
65 and over	1,169	224	191.30
Type of Residence:			
Homeowner	76	8	111.17
Renter	2,938	320	108.96
Filing Category:			
IT-214 Alone	1,312	174	132.35
IT-214 with Return	1,702	155	91.03
Household Gross Income:			
\$0 - \$3,000	237	24	99.51
3,001 - 5,000	273	35	126.79
5,001 - 7,000	473	56	118.11
7,001 - 9,000	492	52	105.97
9,001 - 11,000	893	113	126.19
11,001 - 14,000	432	38	87.08
14,001 - 18,000	214	12	56.40

Totals do not reflect the rounding of individual numbers.

Rockland

Real Property Circuit Breaker Tax Credit Use - 2009

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,380	\$105	\$75.74
Age:			
Under 65	1,181	63	53.05
65 and over	199	42	210.39
Type of Residence:			
Homeowner	26	3	122.96
Renter	1,354	101	74.83
Filing Category:			
IT-214 Alone	78	14	177.77
IT-214 with Return	1,302	91	69.62
Household Gross Income:			
\$0 - \$3,000	76	7	87.55
3,001 - 5,000	107	11	103.91
5,001 - 7,000	136	15	113.45
7,001 - 9,000	171	15	89.37
9,001 - 11,000	245	22	90.33
11,001 - 14,000	397	22	56.48
14,001 - 18,000	248	11	46.29

Totals do not reflect the rounding of individual numbers.

St. Lawrence

Real Property Circuit Breaker Tax Credit Use - 2009			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	954	\$59	\$61.97
Age:			
Under 65	873	48	54.45
65 and over	81	12	143.02
Type of Residence:			
Homeowner	316	22	70.41
Renter	638	37	57.78
Filing Category:			
IT-214 Alone	82	8	100.02
IT-214 with Return	872	51	58.39
Household Gross Income:			
\$0 - \$3,000	87	6	71.43
3,001 - 5,000	78	5	69.29
5,001 - 7,000	121	8	64.19
7,001 - 9,000	129	9	67.12
9,001 - 11,000	174	12	68.23
11,001 - 14,000	182	11	57.78
14,001 - 18,000	183	9	47.45

Totals do not reflect the rounding of individual numbers.

Saratoga

Real Property Circuit Breaker Tax Credit Use - 2009			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	604	\$35	\$58.51
Age:			
Under 65	566	30	52.49
65 and over	38	6	148.11
Type of Residence:			
Homeowner	64	5	75.86
Renter	540	30	56.45
Filing Category:			
IT-214 Alone	21	2	108.52
IT-214 with Return	583	33	56.71
Household Gross Income:			
\$0 - \$3,000	48	3	65.77
3,001 - 5,000	41	3	68.24
5,001 - 7,000	56	4	70.84
7,001 - 9,000	87	6	63.44
9,001 - 11,000	96	6	62.42
11,001 - 14,000	136	8	57.24
14,001 - 18,000	140	6	43.74

Totals do not reflect the rounding of individual numbers.

Schenectady

Real Property Circuit Breaker Tax Credit Use - 2009

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	929	\$62	\$66.42
Age:			
Under 65	813	43	53.34
65 and over	116	18	158.03
Type of Residence:			
Homeowner	174	18	101.23
Renter	755	44	58.39
Filing Category:			
IT-214 Alone	84	13	153.25
IT-214 with Return	845	49	57.78
Household Gross Income:			
\$0 - \$3,000	91	6	69.01
3,001 - 5,000	77	6	72.01
5,001 - 7,000	93	7	71.17
7,001 - 9,000	118	8	69.92
9,001 - 11,000	146	12	79.92
11,001 - 14,000	210	13	64.07
14,001 - 18,000	194	10	50.95

Totals do not reflect the rounding of individual numbers.

Schoharie

Real Property Circuit Breaker Tax Credit Use - 2009

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	200	\$14	\$70.63
Age:			
Under 65	167	9	54.07
65 and over	33	5	154.42
Type of Residence:			
Homeowner	73	5	73.45
Renter	127	9	69.01
Filing Category:			
IT-214 Alone	17	2	138.06
IT-214 with Return	183	12	64.37
Household Gross Income:			
\$0 - \$3,000	16	1	65.31
3,001 - 5,000	12	1	93.42
5,001 - 7,000	23	2	74.26
7,001 - 9,000	41	3	74.00
9,001 - 11,000	35	3	81.63
11,001 - 14,000	32	2	62.69
14,001 - 18,000	41	2	57.44

Totals do not reflect the rounding of individual numbers.

Schuyler**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	183	\$11	\$60.26
Age:			
Under 65	172	9	53.58
65 and over	11	2	164.73
Type of Residence:			
Homeowner	63	4	65.94
Renter	120	7	57.28
Filing Category:			
IT-214 Alone	D/	D/	137.00
IT-214 with Return	D/	D/	59.41
Household Gross Income:			
\$0 - \$3,000	16	1	86.63
3,001 - 5,000	23	2	78.22
5,001 - 7,000	24	1	58.17
7,001 - 9,000	21	1	54.48
9,001 - 11,000	32	2	58.53
11,001 - 14,000	34	2	51.50
14,001 - 18,000	33	2	50.88

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Totals do not reflect the rounding of individual numbers.

Seneca**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	408	\$26	\$63.07
Age:			
Under 65	373	20	53.79
65 and over	35	6	161.94
Type of Residence:			
Homeowner	134	10	73.64
Renter	274	16	57.89
Filing Category:			
IT-214 Alone	12	2	145.25
IT-214 with Return	396	24	60.58
Household Gross Income:			
\$0 - \$3,000	39	4	96.31
3,001 - 5,000	38	3	70.87
5,001 - 7,000	43	3	68.63
7,001 - 9,000	45	3	68.16
9,001 - 11,000	67	4	66.63
11,001 - 14,000	66	4	53.61
14,001 - 18,000	110	5	47.84

Totals do not reflect the rounding of individual numbers.

Steuben

Real Property Circuit Breaker Tax Credit Use - 2009			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,135	\$70	\$61.77
Age:			
Under 65	1,030	55	53.46
65 and over	105	15	143.30
Type of Residence:			
Homeowner	320	22	69.12
Renter	815	48	58.88
Filing Category:			
IT-214 Alone	88	10	109.61
IT-214 with Return	1,047	60	57.75
Household Gross Income:			
\$0 - \$3,000	87	7	76.91
3,001 - 5,000	105	8	75.73
5,001 - 7,000	116	8	64.90
7,001 - 9,000	168	11	63.39
9,001 - 11,000	156	10	67.01
11,001 - 14,000	254	15	60.67
14,001 - 18,000	249	11	45.88

Totals do not reflect the rounding of individual numbers.

Suffolk

Real Property Circuit Breaker Tax Credit Use - 2009			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,937	\$202	\$68.89
Age:			
Under 65	2,587	139	53.92
65 and over	350	63	179.56
Type of Residence:			
Homeowner	148	19	126.34
Renter	2,789	184	65.84
Filing Category:			
IT-214 Alone	165	27	164.12
IT-214 with Return	2,772	175	63.22
Household Gross Income:			
\$0 - \$3,000	262	20	77.21
3,001 - 5,000	251	21	82.93
5,001 - 7,000	322	26	81.47
7,001 - 9,000	438	35	81.01
9,001 - 11,000	455	33	73.14
11,001 - 14,000	583	36	60.93
14,001 - 18,000	626	31	49.15

Totals do not reflect the rounding of individual numbers.

Sullivan**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	405	\$28	\$70.11
Age:			
Under 65	347	18	53.28
65 and over	58	10	170.81
Type of Residence:			
Homeowner	83	9	106.41
Renter	322	20	60.75
Filing Category:			
IT-214 Alone	22	3	157.36
IT-214 with Return	383	25	65.10
Household Gross Income:			
\$0 - \$3,000	35	3	77.46
3,001 - 5,000	30	2	76.43
5,001 - 7,000	42	4	85.88
7,001 - 9,000	57	4	78.49
9,001 - 11,000	66	5	76.18
11,001 - 14,000	78	5	66.94
14,001 - 18,000	97	5	52.18

Totals do not reflect the rounding of individual numbers.

Tioga**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	394	\$26	\$65.04
Age:			
Under 65	342	18	53.60
65 and over	52	7	140.31
Type of Residence:			
Homeowner	129	10	79.77
Renter	265	15	57.88
Filing Category:			
IT-214 Alone	24	2	93.75
IT-214 with Return	370	23	63.18
Household Gross Income:			
\$0 - \$3,000	37	4	107.68
3,001 - 5,000	27	2	68.78
5,001 - 7,000	38	3	73.92
7,001 - 9,000	55	4	73.87
9,001 - 11,000	63	4	59.35
11,001 - 14,000	90	5	57.36
14,001 - 18,000	84	4	47.77

Totals do not reflect the rounding of individual numbers.

Tompkins**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	611	\$37	\$61.01
Age:			
Under 65	578	32	54.93
65 and over	33	6	167.36
Type of Residence:			
Homeowner	72	6	87.53
Renter	539	31	57.46
Filing Category:			
IT-214 Alone	17	3	152.12
IT-214 with Return	594	35	58.40
Household Gross Income:			
\$0 - \$3,000	66	5	72.44
3,001 - 5,000	74	6	74.57
5,001 - 7,000	86	5	61.56
7,001 - 9,000	92	5	58.61
9,001 - 11,000	84	6	67.85
11,001 - 14,000	108	6	58.82
14,001 - 18,000	101	4	41.96

Totals do not reflect the rounding of individual numbers.

Ulster**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	793	\$50	\$63.07
Age:			
Under 65	734	40	54.73
65 and over	59	10	166.76
Type of Residence:			
Homeowner	92	8	87.75
Renter	701	42	59.83
Filing Category:			
IT-214 Alone	31	5	160.65
IT-214 with Return	762	45	59.10
Household Gross Income:			
\$0 - \$3,000	89	6	72.00
3,001 - 5,000	86	6	68.21
5,001 - 7,000	79	5	67.16
7,001 - 9,000	97	6	64.86
9,001 - 11,000	146	11	72.18
11,001 - 14,000	142	8	59.76
14,001 - 18,000	154	7	46.21

Totals do not reflect the rounding of individual numbers.

Warren

Real Property Circuit Breaker Tax Credit Use - 2009			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	251	\$15	\$59.32
Age:			
Under 65	236	13	54.61
65 and over	15	2	133.47
Type of Residence:			
Homeowner	39	3	64.69
Renter	212	12	58.33
Filing Category:			
IT-214 Alone	D/	D/	120.88
IT-214 with Return	D/	D/	57.30
Household Gross Income:			
\$0 - \$3,000	19	2	87.21
3,001 - 5,000	28	2	66.79
5,001 - 7,000	26	2	62.81
7,001 - 9,000	40	3	64.78
9,001 - 11,000	38	2	64.71
11,001 - 14,000	56	3	49.95
14,001 - 18,000	44	2	42.80

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Totals do not reflect the rounding of individual numbers.

Washington

Real Property Circuit Breaker Tax Credit Use - 2009			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	244	\$16	\$63.52
Age:			
Under 65	221	12	52.68
65 and over	23	4	167.70
Type of Residence:			
Homeowner	83	6	73.19
Renter	161	9	58.54
Filing Category:			
IT-214 Alone	16	2	100.88
IT-214 with Return	228	14	60.90
Household Gross Income:			
\$0 - \$3,000	22	2	79.77
3,001 - 5,000	21	2	81.38
5,001 - 7,000	20	1	69.80
7,001 - 9,000	27	2	81.33
9,001 - 11,000	42	2	55.24
11,001 - 14,000	44	3	63.11
14,001 - 18,000	68	3	49.22

Totals do not reflect the rounding of individual numbers.

Wayne**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	715	\$49	\$68.43
Age:			
Under 65	623	33	52.38
65 and over	92	16	177.15
Type of Residence:			
Homeowner	171	14	81.30
Renter	544	35	64.39
Filing Category:			
IT-214 Alone	82	13	158.32
IT-214 with Return	633	36	56.79
Household Gross Income:			
\$0 - \$3,000	39	3	77.97
3,001 - 5,000	70	5	74.79
5,001 - 7,000	93	9	98.11
7,001 - 9,000	100	8	81.07
9,001 - 11,000	113	8	68.90
11,001 - 14,000	151	9	56.52
14,001 - 18,000	149	7	47.66

Totals do not reflect the rounding of individual numbers.

Westchester**Real Property Circuit Breaker Tax Credit Use - 2009**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,990	\$237	\$79.19
Age:			
Under 65	2,482	136	54.93
65 and over	508	100	197.72
Type of Residence:			
Homeowner	86	9	102.95
Renter	2,904	228	78.49
Filing Category:			
IT-214 Alone	283	51	178.83
IT-214 with Return	2,707	186	68.77
Household Gross Income:			
\$0 - \$3,000	287	23	80.89
3,001 - 5,000	304	28	93.56
5,001 - 7,000	362	36	100.34
7,001 - 9,000	431	40	93.36
9,001 - 11,000	542	50	91.94
11,001 - 14,000	584	36	61.92
14,001 - 18,000	480	23	47.01

Totals do not reflect the rounding of individual numbers.

Wyoming

Real Property Circuit Breaker Tax Credit Use - 2009			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	316	\$22	\$70.75
Age:			
Under 65	251	13	52.95
65 and over	65	9	139.49
Type of Residence:			
Homeowner	137	11	80.47
Renter	179	11	63.31
Filing Category:			
IT-214 Alone	31	3	98.16
IT-214 with Return	285	19	67.77
Household Gross Income:			
\$0 - \$3,000	24	3	105.17
3,001 - 5,000	21	1	67.00
5,001 - 7,000	28	2	76.89
7,001 - 9,000	32	3	82.09
9,001 - 11,000	47	3	69.45
11,001 - 14,000	61	5	79.72
14,001 - 18,000	103	6	53.58

Totals do not reflect the rounding of individual numbers.

Yates

Real Property Circuit Breaker Tax Credit Use - 2009			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	174	\$12	\$69.21
Age:			
Under 65	152	8	53.59
65 and over	22	4	177.14
Type of Residence:			
Homeowner	62	5	81.18
Renter	112	7	62.58
Filing Category:			
IT-214 Alone	D/	D/	139.86
IT-214 with Return	D/	D/	66.25
Household Gross Income:			
\$0 - \$3,000	13	1	87.69
3,001 - 5,000	20	1	69.70
5,001 - 7,000	17	1	66.29
7,001 - 9,000	28	2	85.21
9,001 - 11,000	24	2	73.42
11,001 - 14,000	34	2	66.44
14,001 - 18,000	38	2	51.95

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Totals do not reflect the rounding of individual numbers.

Unclassified

Real Property Circuit Breaker Tax Credit Use - 2009

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	D/	\$0	\$67.00
Age:			
Under 65	D/	D/	51.20
65 and over	D/	D/	106.50
Type of Residence:			
Homeowner	D/	D/	D/
Renter	D/	D/	D/
Filing Category:			
IT-214 Alone	D/	D/	90.00
IT-214 with Return	D/	D/	49.75
Household Gross Income:			
\$0 - \$3,000	0	0	0.00
3,001 - 5,000	0	0	0.00
5,001 - 7,000	0	0	0.00
7,001 - 9,000	0	0	0.00
9,001 - 11,000	D/	0	81.25
11,001 - 14,000	D/	0	48.00
14,001 - 18,000	0	0	0.00

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Totals do not reflect the rounding of individual numbers.

Appendix A: Form IT-214 (2009) Claim for Real Property Tax Credit for Homeowners and Renters



Claim for Real Property Tax Credit For Homeowners and Renters

Step 1 - Enter identifying information

Form with fields for name, address, social security numbers, and state. Includes a 'Print or type' label and an 'Important' note about social security numbers.

Step 2 - Determine eligibility (For lines 1 through 6, mark an X in the appropriate box.)

- 1 Were you a New York State resident for all of 2009?
2 Did you occupy the same residence for at least six months during 2009?
3 Did you own real property with a current market value of more than \$85,000 during 2009?
4 Can you be claimed as a dependent on another taxpayer's 2009 federal return?
5 Did you reside in public housing, or other residence completely exempted from real property taxes in 2009?
6 Did you live in a nursing home during 2009?

7 Qualifying social security number of household member 65 or older (see instructions)
8 List below the name, social security number, and the year of birth for each household member.

Table with 3 columns: A - Household member's name, B - Social security number, C - Year of birth. Includes rows for 'Your name', 'Spouse if married', and two 'Household member' entries.

Step 3 - Determine household gross income

Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and all other household members received during 2009.

- 9 Federal adjusted gross income (from Form 1040A, line 22; Form 1040EZ, line 4; or Form 1040, line 38).
10 New York State additions to federal adjusted gross income
11 Social security payments not included on line 9
12 Supplemental security income (SSI) payments
13 Pensions and annuities (including railroad retirement benefits) not included on lines 9 through 12
14 Cash public assistance and relief
15 Other income
16 Household gross income (add lines 9 through 15; round to the nearest whole dollar)
17 Enter rate from Table 1 (see instructions)
18 Multiply line 16 by line 17



Step 4 – Compute real property tax

Renters only	19	Enter the total amount of rent you and all members of your household paid during the year 2009. (Do not include any subsidized part of your rental charge.)	19.	<input type="text"/>	.	<input type="text"/>	
	20	Adjusted rent – If line 19 includes charges for:	Enter on line 20				
		heat, gas, electricity, furnishings, and board	50% (.5) of line 19				
		heat, gas, electricity, and furnishings	75% (.75) of line 19				
heat, gas, and electricity		80% (.8) of line 19					
		heat or heat and gas	85% (.85) of line 19				
		none of the above	100% of line 19	20.	<input type="text"/>	.	<input type="text"/>
	21	Average monthly adjusted rent (divide line 20 by the number of months you paid rent)	21.	<input type="text"/>	.	<input type="text"/>	
	22	Multiply line 20 by 25% (.25); enter here and on line 28	22.	<input type="text"/>	.	<input type="text"/>	
Homeowners only	23	Real property taxes paid during the year 2009 (see instructions)	23.	<input type="text"/>	.	<input type="text"/>	
	24	Special assessments	24.	<input type="text"/>	.	<input type="text"/>	
	25	Add lines 23 and 24	25.	<input type="text"/>	.	<input type="text"/>	
	26	Exemption for homeowners 65 and over (optional - see instructions)	26.	<input type="text"/>	.	<input type="text"/>	
	27	Add lines 25 and 26; enter here and on line 28	27.	<input type="text"/>	.	<input type="text"/>	

Step 5 – Compute credit amount

28 Renters: Enter amount from line 22. **Homeowners:** Enter amount from line 27 (see instructions) **28.** .

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

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

If line 29 is equal to or more than line 28, **stop**; you do not qualify for this credit.

30 Subtract line 29 from line 28 **30.** .

31 Multiply line 30 by 50% (.5) (However, if you entered an amount on line 26, multiply line 30 by 25% (.25).) **31.** .

32 Credit limit (see instructions; enter amount from chart) **32.** .

33 Enter the amount from line 32 or 31, whichever is less. This is the credit for your household.
(If more than one member of your household is filing Form IT-214, see instructions.) **33.** .

If you are filing this claim with your New York State income tax return, enter the line 33 amount on Form IT-150, line 42, or Form IT-201, line 67.

Step 6 – Enter account information (see instructions)

34 Direct deposit: If you are **not** attaching this claim to your income tax return, complete the following to have your refund of real property tax credit from line 33 deposited directly in your bank account.

Note: If the funds for your refund would go to an account outside the U.S., mark an **X** in this box (see instructions)

34a Routing number •

34b Account type: • Checking • Savings **34c** Account number •

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		<input type="text"/>

▼ Paid preparer must complete (see instructions) ▼	Date:
Preparer's signature	▶ Preparer's NYTPRIN
Firm's name (or yours, if self-employed)	▼ Preparer's SSN or PTIN
Address	• Employer identification number
E-mail:	Mark an X if self-employed <input type="checkbox"/>

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
• Spouse's signature and occupation (if joint return)	
Date	▼ Daytime phone number
E-mail:	

- If you **are filing** a NYS income tax return, attach this form to your return.
- If you **are not filing** a NYS income tax return, mail this form to:

STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001.

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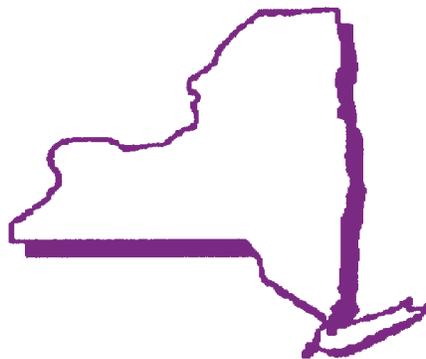


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Appendix B: Publication 22 (12/09) - FAQs: New York State's Real Property Tax Credit for Homeowners and Renters

FAQs: NEW YORK STATE'S REAL PROPERTY TAX CREDIT FOR HOMEOWNERS AND RENTERS

For tax year 2009



The information presented is current as of this publication's print date. Visit our Web site at www.nystax.gov for up-to-date information.

NOTE: A Publication is an informational document that addresses a particular topic of interest to taxpayers. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in Department policies could affect the validity of the information contained in a publication. Publications are updated regularly and are accurate on the date issued.

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General

What is the real property tax credit?

The real property tax credit may be 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(s). If all members of the household are under age 65, the credit can be as much as \$75. If at least one member of the household is age 65 or older, the credit can be as much as \$375.

Is the real property tax credit refundable?

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 for the real property tax credit?

You may qualify to claim the real property tax credit if you meet certain conditions as either a homeowner or renter (see below). However, a claim for the real property tax credit cannot be made on behalf of a taxpayer who has died.

You qualify to claim the real property tax credit if you meet **all** of the following conditions for tax year 2009:

- The total household gross income of you **and** all members of your household was \$18,000 or less. (See page 8 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 2009.
- You were a New York State resident for all of 2009.
- You cannot be claimed as a dependent on someone else's federal income tax return for tax year 2009.
- Your residence was not completely exempt from real property taxes.
- The current market value of all real property you owned, such as houses, garages, and land, was \$85,000 or less.

Additionally, you must meet **all** the conditions listed under **either** *Homeowners* or *Renters* (see page 6).

Homeowners

- You or your spouse paid real property taxes.
- Any rent you received for nonresidential use of your residence was 20% or less of the total rent that you received.

Renters

- You or a member of your household paid rent for your residence.
- The average monthly rent you and other members of your household paid was \$450 or less, not counting charges for heat, gas, electricity, furnishings, or board.

How to claim the credit

How do I claim the real property tax 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 must attach the completed Form IT-214 to your New York State personal income tax return, either Form IT-150, *Resident Income Tax Return* (short form), or Form IT-201, *Resident Income Tax Return* (long form).

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.

Only one credit is allowed per household. If more than one household member qualifies for the credit, you may divide the credit. Each member of your household who qualifies for the credit has to file a separate Form IT-214 showing only his or her share of the credit. However, if you are married and filing a joint return, you must file a joint claim on Form IT-214.

When can I claim the credit?

If you are filing a New York State income tax return, attach Form IT-214 to your return. File your New York State return as soon as you can after January 1, 2010, but not later than April 15, 2010.

If you cannot meet the filing date, you may request an extension of time by filing Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*. The filing date for your income tax return and Form IT-214 will be automatically extended for six 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, 2013, to file Form IT-214 for tax year 2009.

If you are not required to file a New York State income tax return, you can file Form IT-214 for tax year 2009 after January 1, 2010, but no later than April 15, 2013.

Note: For tax years 2006, 2007, and 2008, you can still either amend a previous claim for the real property tax credit or file an original claim. The deadlines for previous years are as follows:

Year	Last date to file
2006	April 19, 2010
2007	April 15, 2011
2008	April 16, 2012

Who are household members for purposes of the real property tax credit?

Household members include 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.

What is my household gross income?

Household gross income is the total of the following items of income that you and all members of your household received during 2009:

- 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 (see *New York State additions* below).
- 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 and disability benefits received under a no-fault automobile policy).
- Cash public assistance and relief (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) or medical assistance for the needy.
- 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*.

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 2009, 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 from 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 2009 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 computing federal adjusted gross income for tax year 2009.
- **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 computing federal adjusted gross income for tax year 2009.
- **Public employees 414(h) retirement contributions** – The amount of 414(h) retirement contributions for 2009, shown on your federal Form W-2, *Wage and Tax Statement*, if you are
 - a Tier 3 or Tier 4 member of the New York State and Local Retirement Systems which 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
 - a member of any tier 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

- a member of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) Pension Plan.
- **NYC flexible benefits program** – The amount for 2009, shown on your federal Form W-2, *Wage and Tax Statement*, that was deducted from your salary under a flexible benefits program established on behalf of the employees by New York City or 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 Transit Operating Authority, and
 - Staten Island Rapid Transit Authority.
- **NYC health insurance and welfare benefit fund** – The amount shown on your 2009 federal Form W-2, *Wage and Tax Statement*, that was deducted from your salary for health insurance and the welfare benefit fund surcharge, for career pension plan members of the New York City Employees' Retirement System or the New York City Board of Education Retirement System.

What is excluded from my household gross income?

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.

What is considered a residence for purposes of the credit?

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 for help in determining 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 if the trailer or mobile home is assessed for real property tax purposes, even if you do not directly pay the taxes on the home (for example, the owner of the park where your home is located pays the taxes on it).

What are real property taxes paid for purposes of the credit?

Real property taxes paid are all current, prior, and prepaid real property taxes, special ad valorem levies, and assessments levied and paid on 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 tax year. You may elect to include real property taxes that are exempted from tax under section 467 (for persons 65 and older) of the Real Property Tax Law. Veterans' or STAR tax exemptions do **not** qualify. If you do not know this amount, contact your local assessor.

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 your household own.

If your residence is part of a larger unit, include only the amount of real property taxes paid that can reasonably be applied 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.

What is adjusted rent?

Adjusted rent is the rent paid after subtracting any charges for heat, gas, electricity, furnishings, and board. If these charges are not separately stated, complete step 4 on Form IT-214 to compute the amount of

adjusted rent. Include only rent that was paid by you and members of your 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 your rental charge when computing adjusted rent.

If you move from one rented residence to another rented residence, you must first compute the adjusted rent for each residence, and then add the total adjusted rent for all rented residences.

How much of my adjusted rent is considered real property taxes paid?

Only 25% of your adjusted rent is considered real property taxes paid for purposes of claiming the credit.

Consumer Bill of Rights Regarding Tax Preparers

Taxpayers who use the services of paid tax preparers are entitled to protection from unfair treatment. While most tax preparers act within the law and treat their clients fairly, there are some that don't.

All tax preparers are subject to certain requirements concerning refund anticipation loans (RALs) and refund anticipation checks (RACs). Tax preparers are prohibited from advertising RALs as refunds (for example, advertising a RAL as an *instant refund*). Additionally, any advertisement by a tax preparer that mentions RALs must state conspicuously that a RAL is in fact a loan and that a fee or interest will be charged by the lending institution. The lending institution must be identified in the advertisement. In addition, **before** a taxpayer enters into a RAL or an agreement for a RAC, the tax preparer facilitating the loan must provide a disclosure statement to the taxpayer in writing.

The Tax Department produces and makes available to tax preparers an informational flier providing certain information for consumers about their rights regarding tax preparers. The flier is Publication 135, *Consumer Bill of Rights Regarding Tax Preparers*, and it is available on the Tax Department Web site.

Tax preparers (except those listed as *Exempt preparers* below and tax preparers who prepare tax returns within New York City) are required under the General Business Law (Article 24-C) to provide you with contact information and a copy of Publication 135, *Consumer Bill of Rights Regarding Tax Preparers*.

Requirement to provide contact information

Tax preparers are required to provide each of their customers with a receipt containing an address and phone number at which the preparer can be contacted throughout the year. If the actual person who prepared the return is an employee, partner, or shareholder of an entity (business), the general address and phone number of the business should be on the receipt.

Exempt preparers

The following tax preparers are exempt from the requirements to provide you with contact information and a copy of Publication 135:

- an employee or officer of a business enterprise who is preparing the tax returns of that business enterprise;
- a fiduciary, and the employees of the fiduciary, who advise or assist in the preparation of income tax returns on behalf of the fiduciary estate, the testator, trustee, grantor, or beneficiaries;
- an attorney who advises or assists in the preparation of tax returns in the practice of law, and his or her employees;
- a certified public accountant (CPA) licensed under the New York State education law or licensed by one or more of the states or jurisdictions of the United States, and his or her employees;
- a public accountant licensed under the New York State education law and his or her employees;
- an employee of a governmental unit, agency, or instrumentality who advises or assists in the preparation of income tax returns in the performance of his or her duties; and
- an agent enrolled to practice before the Internal Revenue Service (IRS).

New York City tax preparers

Tax preparers operating within New York City are not subject to the provisions of Article 24-C of the General Business Law for tax returns actually prepared within the city. Instead, Subchapter 8 of Chapter 4 of Title 20 of the Administrative Code of the City of New York provides rules that apply specifically to tax preparers operating in New York City.

For more information on New York City's consumer bill of rights regarding tax preparers, visit the New York City Department of Consumer Affairs Web site (www.nyc.gov/consumers) or dial 311 (212-NEW-YORK if you are outside New York City).

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

- 1) **Q:** In 2009, 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 2009 and meet the other conditions, you can claim the credit.
- 2) **Q:** I own a mobile home (trailer) located in a trailer park. I pay rent to the landlord that owns the trailer park. 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) **Q:** If I live in a home for senior citizens or a public housing project, do I qualify for the real property tax credit?

A: Generally, residents of homes for senior citizens 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 home for senior citizens 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 home for senior citizens 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) **Q:** 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 the nursing home is considered one household (the residents share common living facilities), and the residents' combined income and rent expenses usually exceed the income level of \$18,000 and the average monthly rent of \$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.
- 5) **Q:** 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) **Q:** My mother was a member of my household during 2009. Do I include her income when I total my household gross income?

A: Yes. When you claim this credit, you have to include in the computation of household gross income all the income as described in this publication that you and all members of your household received during 2009. For the definition of *household members* and *household gross income*, see page 7 and 8.

- 7) **Q:** My friend was a member of my household for part of 2009. Do I include her income in my household gross income?
- A:** Yes, but include in your computation only the income that she received while a member of your household.
- 8) **Q:** 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) **Q:** 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) **Q:** My father is 68 and lives with me and my family in a home we own. Does this qualify my household for a higher credit limitation for those 65 or older?
- A:** If you are a homeowner and qualify to claim the credit, either you or your spouse must be age 65 or older in order to qualify for the higher credit limitation. Your household does not qualify for the higher credit limitation based on the age of a household member who is age 65 or older.
- 11) **Q:** My father, who was over 65, lived with me and my family in a home we rent. My father lived with us for seven months in 2009 before he died. Does this qualify my household for a higher credit limitation for those 65 and older?
- A:** If your father was a member of your household for at least six months during the year (see the definition of *household members* on page 7), then your household qualifies 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) **Q:** 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) **Q:** 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.
- 14) **Q:** 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 are exempted from tax 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.
- 15) **Q:** 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.
- 16) **Q:** 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 an income tax return or Form IT-214.
- 17) **Q:** I did not know the real property tax credit was available. I now realize I was eligible to file Form IT-214 for 2006, 2007, and 2008. 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
2006	April 19, 2010
2007	April 15, 2011
2008	April 16, 2012

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.

18) Q: 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 you are filing Form IT-214 as a separate claim; complete lines 34a, 34b, and 34c of Form IT-214 to have the refundable part of a claim for real property tax credit directly deposited into 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.



The New York State Department of Taxation and Finance

The place for all electronic services

Visit our Online Tax Center, your gateway to all electronic services.

Use the Online Tax Center to make payments, file certain returns, view account information, and more. Access is available 24 hours a day, 7 days a week (except for scheduled maintenance).

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Need help?



Internet access: www.nystax.gov

Access our Answer Center for answers to frequently asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.



Fax-on-demand forms: Forms are

available 24 hours a day,
7 days a week.

1 800 748-3676



Telephone assistance is available from 8:00 A.M. to
5:00 P.M. (eastern time), Monday through Friday.

Refund status: (518) 457-5149
In-state callers without free long distance: 1 800 443-3200
(Automated service for refund status is available
24 hours a day, 7 days a week.)

Personal Income Tax Information Center: (518) 457-5181

In-state callers without free long distance: 1 800 225-5829

To order forms and publications: (518) 457-5431

In-state callers without free long distance: 1 800 462-8100



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at 1 800 634-2110. If you do not own a TTY, 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, call the information center.