



June 2009

Real Property Circuit Breaker Tax Credit

2007 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 2007 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 2007 form used to claim the credit, the *Form IT-214 Claim for Real Property Tax Credit for Homeowners and Renters*.

Summary Statistics

For 2007, 290,139 households claimed the credit. The total amount of credits claimed totaled \$31.0 million, with an average credit of \$106.96. Table 1 provides a general statistical overview of the 2007 real property circuit breaker tax credit.

Table 1: State Summary - 2007

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	290,139	\$31,034	\$106.96
Age:			
Under 65	188,993	11,208	59.30
65 and over	101,146	19,826	196.01
Type of Residence:			
Homeowner	9,702	1,164	119.95
Renter	280,437	29,870	106.51
Filing Category:			
IT-214 Alone	109,553	16,552	151.08
IT-214 with Return	180,586	14,482	80.19
Household Gross Income:			
\$0 - \$3,000	18,768	1,853	98.75
3,001 - 5,000	27,847	3,240	116.35
5,001 - 7,000	38,604	4,720	122.28
7,001 - 9,000	95,497	12,654	132.51
9,001 - 11,000	32,505	3,012	92.68
11,001 - 14,000	46,012	3,936	85.54
14,001 - 18,000	30,901	1,617	52.32

Major statistical highlights include:

- 65 percent of the credit claimants were under age 65. However, these households received only 36 percent of the total credit. This is because the maximum value of the credit for under age 65 households is \$75, while households age 65 and over can earn a credit up to a maximum of \$375.
- 97 percent of the households claiming the credit were renters. They claimed 96 percent of the total credit, for an average credit of \$106.51 per household.
- Homeowners received an average credit of \$119.95, as compared to renters who received an average credit of \$106.51.
- In 2007, the number of households claiming the credit increased by 29,729 or 11.4 percent compared to 2006. Total credit claims increased by \$4.2 million in 2007 resulting in the average credit increasing 3.8 percent to \$106.96.

- Of all 2007 claims, 37.8 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 2007.

Table 2 displays a summary of credits received by residents of each county in New York for 2006 and 2007. Year over year, the number of claims requested by residents increased in almost 65 percent of the counties.

**Table 2: Real Property
Circuit Breaker Tax Credit
Use by County — 2006-2007**

County	2006			2007		
	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Albany	2,006	\$121	\$60.08	1,819	\$112	\$61.71
Allegany	751	51	68.25	775	53	68.33
Bronx	32,677	3,670	112.30	39,001	4,475	114.74
Broome	3,852	252	65.44	3,645	248	67.96
Cattaraugus	1,224	79	64.35	1,162	76	65.41
Cayuga	1,072	66	61.76	1,010	63	62.68
Chautauqua	2,683	179	66.54	2,851	189	66.13
Chemung	1,855	117	63.34	1,974	125	63.37
Chenango	704	45	64.06	623	40	64.82
Clinton	609	40	65.10	653	43	65.73
Columbia	228	15	66.38	184	13	70.36
Cortland	755	57	75.76	706	57	80.50
Delaware	431	31	71.41	450	31	69.68
Dutchess	655	48	72.65	713	51	71.59
Erie	19,052	1,455	76.39	20,584	1,547	75.16
Essex	398	25	63.03	424	28	65.39
Franklin	758	56	74.16	785	56	70.90
Fulton	1,293	90	69.81	1,310	90	68.57
Genesee	543	40	74.30	527	37	69.41
Greene	292	19	63.41	312	20	65.16
Hamilton	29	3	86.59	44	3	70.07
Herkimer	880	59	66.86	876	58	65.96
Jefferson	847	53	62.87	747	47	62.84

Table 2: Real Property Circuit Breaker Tax Credit Use by County — 2006-2007

County	2006			2007		
	Number of Credits	Amount of Credits (000)	Average Credit	Number of Credits	Amount of Credits (000)	Average Credit
Kings	61,957	7,833	126.43	69,554	9,156	131.63
Lewis	167	11	63.81	179	12	69.26
Livingston	467	30	63.52	464	31	67.00
Madison	564	37	65.21	551	36	65.03
Monroe	11,114	835	75.13	12,302	924	75.09
Montgomery	1,040	82	79.28	1,053	82	78.00
Nassau	3,147	244	77.46	3,600	281	78.02
New York	29,985	3,866	128.92	35,050	4,615	131.66
Niagara	3,928	272	69.36	4,095	281	68.62
Oneida	4,011	269	67.06	4,141	288	69.48
Onondaga	4,427	321	72.60	4,421	319	72.19
Ontario	746	47	62.85	813	49	59.89
Orange	2,113	135	63.75	2,106	140	66.40
Orleans	405	30	74.90	522	40	75.84
Oswego	1,313	83	63.23	1,265	79	62.63
Otsego	552	38	67.94	560	37	66.41
Putnam	93	7	79.51	102	8	76.40
Queens	36,492	4,325	118.53	43,492	5,335	122.66
Rensselaer	985	65	66.06	1,000	65	65.05
Richmond	2,780	315	113.29	3,260	380	116.66
Rockland	1,441	101	69.87	1,467	113	77.28
St. Lawrence	1,254	78	62.55	1,342	83	62.01
Saratoga	1,021	62	61.12	984	60	61.34
Schenectady	1,692	117	69.08	1,338	94	70.29
Schoharie	267	19	70.57	278	20	70.15
Schuyler	224	15	66.72	266	17	64.02
Seneca	425	26	60.18	457	28	61.61
Steuben	1,351	85	63.12	1,508	100	66.16
Suffolk	3,668	262	71.35	3,707	260	70.02
Sullivan	898	60	66.66	813	54	66.03
Tioga	489	31	64.30	429	28	64.90
Tompkins	754	44	58.87	780	46	59.31
Ulster	1,140	73	63.76	1,208	76	63.21
Warren	454	28	61.34	433	26	60.53
Washington	453	32	70.35	457	32	70.48
Wayne	923	69	75.25	969	70	72.30
Westchester	3,284	247	75.17	3,365	262	77.83
Wyoming	436	31	69.98	412	30	73.77
Yates	217	14	65.14	208	13	64.79
Unclassified *	139	15	104.65	13	2	150.00
Grand Total	260,410	\$26,824	\$103.01	290,139	\$31,034	\$106.96

*Returns that could not be classified by county

Table 3 summarizes real property circuit breaker tax credit (RPCBTC) use from 1986 through 2007. The current RPCBTC income and residence eligibility criteria have existed since 1985. Some observations derived from examining the program during the last twenty-two years include:

- The number of real property tax credit claims declined by approximately 205,000 or 41.4 percent from 1986 to 2007. For most of the period, about two thirds of the claims were made by persons under age 65.
- Total real property tax credits claimed decreased by \$12.9 million or 29.3 percent during the twenty-two year period from 1986 to 2007. The decrease in the value of credits was less than the percentage decline in the total number of claims because the average credit rose from \$89 to \$107 or 20.2 percent during that time.
- The average credit claimed by individuals under 65 years old decreased 13.2 percent from the previous year. This decrease represents a return to a comparatively stable average credit trend that was experienced over the preceding twenty out of twenty one years.
- The average credit claimed by individuals age 65 and over has increased almost steadily between 1986 and 2005, growing by a total of 33.8 percent over the twenty year period. However, the average credit reported in 2006 saw a significant decrease when compared to the previous year's figure, falling by 4.0 percent from an average of \$202 to an average of \$194. Income Tax Year 2007, however, realized a 1.0% increase in the average credit to \$196. The only other year to report a substantial year-over-year decline was 1998.

Table 3: Real Property Circuit Breaker Tax Credit – 1986-2007

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
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

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 2006 and 2007. Table 4 indicates that the total amount of credit claimed by homeowners age 65 and over rose 40.4 percent in 2007. This credit increase is due to a 40.6 percent increase in the number of homeowners claiming the credit coupled with a 43.6 percent increase in the amount of real property taxes paid.

Table 5 displays the average amount of real property taxes paid, average household income, and average amount of credits for homeowners age 65 and over. 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 5 shows that the average household income for homeowners age 65 and over remained relatively unchanged between 2006 and 2007 while the average property tax paid did increase by 2.2 percent. The increases in property taxes and income did not impact the average credit amount, which remained the same as in the preceding year.

Table 4. Real Property Circuit Breaker Tax Credit Claimed by Homeowners age 65 and over - 2006-2007

Household Gross Income	2006			2007			Percent Change 2006 - 2007		
	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	\$6,022	3,660	\$619	\$8,649	5,145	869	43.6	40.6	40.4
\$0 - \$3,000	135	98	29	240	155	46	78.3	58.2	56.7
3,001 - 5,000	236	165	47	364	243	70	54.0	47.3	49.8
5,001 - 7,000	266	190	47	646	362	90	142.9	90.5	90.7
7,001 - 9,000	894	627	130	1,144	783	162	28.0	24.9	25.0
9,001 - 11,000	934	608	112	1,265	842	152	35.5	38.5	35.6
11,001 - 14,000	1,764	1,049	157	2,349	1,403	208	33.1	33.7	32.3
14,001 - 18,000	1,794	923	96	2,641	1,357	141	47.2	47.0	46.4

* includes school district taxes paid

Percent change calculations do not reflect the rounding of individual numbers.

Table 5. Average Real Property Circuit Breaker Tax Credit Claimed by Homeowners age 65 and over - 2006-2007

Household Gross Income	2006			2007			Percent Change 2006 - 2007		
	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	\$1,645	\$11,261	\$169	\$1,681	\$11,268	\$169	2.2	0.1	(0.1)
\$0 - \$3,000	1,374	1,517	300	1,548	1,488	297	12.7	(1.9)	(0.9)
3,001 - 5,000	1,432	4,392	283	1,498	4,353	288	4.6	(0.9)	1.7
5,001 - 7,000	1,400	6,186	248	1,785	6,147	249	27.5	(0.6)	0.1
7,001 - 9,000	1,425	8,213	207	1,461	8,268	207	2.5	0.7	0.1
9,001 - 11,000	1,536	10,081	184	1,502	10,041	181	(2.2)	(0.4)	(2.1)
11,001 - 14,000	1,682	12,474	150	1,674	12,539	148	(0.4)	0.5	(1.1)
14,001 - 18,000	1,944	15,851	104	1,946	15,859	104	0.1	0.1	(0.4)

* includes school district taxes paid

Percent change calculations do not reflect the rounding of individual numbers.

Table 6 indicates that the total amount of credit claimed by homeowners under age 65 decreased in 2007. A 34.9 percent decrease in the number of homeowners under age 65 who were eligible for the credit, coupled with a 32.8 percent decrease in the total amount of real property taxes paid, resulted in a 53.6 percent decrease in the amount of credit claimed. The data in Table 7 indicates that the average household income of homeowners under age 65 decreased by 6.4 percent from 2006 to 2007. This coupled with a 3.2 percent increase in the average real property taxes paid resulted in an overall 18.9 percent increase in the average amount of credits claimed.

Table 6. Real Property Circuit Breaker Tax Credit Claimed by Homeowners under age 65 - 2006-2007

Household Gross Income	2006			2007			Percent Change 2006 - 2007		
	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* (000)	Number of Credits	Amount of Credits (000)
Total	\$12,598	7,001	\$636	\$8,463	4,556	\$295	(32.8)	(34.9)	(53.6)
\$0 - \$3,000	734	444	42	571	364	28	(22.2)	(18.0)	(33.5)
3,001 - 5,000	1,173	663	65	919	515	39	(21.7)	(22.3)	(39.1)
5,001 - 7,000	887	550	58	720	397	28	(18.9)	(27.8)	(51.9)
7,001 - 9,000	1,558	991	107	1,106	641	47	(29.0)	(35.3)	(55.6)
9,001 - 11,000	1,495	886	93	1,057	609	40	(29.2)	(31.3)	(56.6)
11,001 - 14,000	2,869	1,541	144	1,692	882	55	(41.0)	(42.8)	(62.0)
14,001 - 18,000	3,882	1,926	128	2,398	1,148	58	(38.2)	(40.4)	(55.0)

* includes school district taxes paid

Percent change calculations do not reflect the rounding of individual numbers.

Table 7. Average Real Property Circuit Breaker Tax Credit Claimed by Homeowners under age 65 - 2006-2007

Household Gross Income	2006			2007			Percent Change 2006 - 2007		
	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	\$1,799	\$9,418	\$55	\$1,857	\$8,818	\$65	3.2	(6.4)	18.9
\$0 - \$3,000	1,539	2,080	72	1,568	1,448	78	1.9	(30.4)	8.1
3,001 - 5,000	1,619	3,894	68	1,785	4,043	76	10.2	3.8	11.9
5,001 - 7,000	1,686	6,098	63	1,813	6,028	70	7.6	(1.1)	11.0
7,001 - 9,000	1,643	8,133	59	1,725	8,142	74	5.0	0.1	24.8
9,001 - 11,000	1,687	10,016	52	1,736	9,991	66	2.9	(0.2)	26.3
11,001 - 14,000	1,732	12,527	47	1,918	12,559	62	10.7	0.3	32.8
14,001 - 18,000	2,535	15,987	40	2,089	15,920	50	(17.6)	(0.4)	25.8

* includes school district taxes paid

Percent change calculations do not reflect the rounding of individual numbers.

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

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 - 2007					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			1,819	\$112	\$61.71
Age:					
Under 65			1,701	94	54.98
65 and over			118	19	158.70
Type of Residence:					
Homeowner			82	8	101.61
Renter			1,737	104	59.82
Filing Category:					
IT-214 Alone			72	10	137.49
IT-214 with Return			1,747	102	58.59
Household Gross Income:					
\$0 - \$3,000			181	12	66.95
3,001 - 5,000			201	15	72.33
5,001 - 7,000			226	16	69.53
7,001 - 9,000			283	20	69.64
9,001 - 11,000			238	13	56.70
11,001 - 14,000			375	23	60.06
14,001 - 18,000			315	14	44.93

Allegany

Real Property Circuit Breaker Tax Credit Use - 2007					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			775	\$53	\$68.33
Age:					
Under 65			663	37	55.19
65 and over			112	16	146.08
Type of Residence:					
Homeowner			130	12	96.12
Renter			645	40	62.72
Filing Category:					
IT-214 Alone			91	10	108.45
IT-214 with Return			684	43	62.99
Household Gross Income:					
\$0 - \$3,000			46	4	89.65
3,001 - 5,000			68	6	89.66
5,001 - 7,000			73	5	72.41
7,001 - 9,000			146	12	80.95
9,001 - 11,000			112	7	62.58
11,001 - 14,000			161	10	63.39
14,001 - 18,000			169	8	49.79

Bronx**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	39,001	\$4,475	\$114.74
Age:			
Under 65	23,748	1,430	60.23
65 and over	15,253	3,045	199.61
Type of Residence:			
Homeowner	236	35	147.34
Renter	38,765	4,440	114.54
Filing Category:			
IT-214 Alone	19,468	2,668	137.04
IT-214 with Return	19,533	1,807	92.52
Household Gross Income:			
\$0 - \$3,000	2,138	233	108.80
3,001 - 5,000	3,121	374	119.90
5,001 - 7,000	6,636	909	136.95
7,001 - 9,000	16,403	2,063	125.75
9,001 - 11,000	4,011	417	104.00
11,001 - 14,000	4,197	346	82.39
14,001 - 18,000	2,494	134	53.56

Broome**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,645	\$248	\$67.96
Age:			
Under 65	3,176	176	55.26
65 and over	469	72	153.99
Type of Residence:			
Homeowner	258	26	102.60
Renter	3,387	221	65.33
Filing Category:			
IT-214 Alone	369	41	110.81
IT-214 with Return	3,276	207	63.14
Household Gross Income:			
\$0 - \$3,000	267	23	85.92
3,001 - 5,000	383	29	75.73
5,001 - 7,000	397	30	75.96
7,001 - 9,000	597	48	80.64
9,001 - 11,000	526	36	69.14
11,001 - 14,000	752	47	62.26
14,001 - 18,000	723	34	47.44

Cattaraugus**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,162	\$76	\$65.41
Age:			
Under 65	1,035	56	54.02
65 and over	127	20	158.24
Type of Residence:			
Homeowner	133	13	95.13
Renter	1,029	63	61.57
Filing Category:			
IT-214 Alone	133	13	95.77
IT-214 with Return	1,029	63	61.48
Household Gross Income:			
\$0 - \$3,000	80	6	74.53
3,001 - 5,000	110	9	79.08
5,001 - 7,000	120	9	72.92
7,001 - 9,000	223	16	71.38
9,001 - 11,000	169	12	73.76
11,001 - 14,000	217	13	60.02
14,001 - 18,000	243	11	46.03

Cayuga**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,010	\$63	\$62.68
Age:			
Under 65	925	50	54.01
65 and over	85	13	157.04
Type of Residence:			
Homeowner	101	10	97.48
Renter	909	53	58.81
Filing Category:			
IT-214 Alone	59	7	123.47
IT-214 with Return	951	56	58.91
Household Gross Income:			
\$0 - \$3,000	69	5	70.74
3,001 - 5,000	113	8	74.35
5,001 - 7,000	102	7	72.05
7,001 - 9,000	152	11	70.61
9,001 - 11,000	160	10	62.41
11,001 - 14,000	208	12	58.21
14,001 - 18,000	206	10	47.82

Chautauqua**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,851	\$189	\$66.13
Age:			
Under 65	2,541	140	55.21
65 and over	310	48	155.63
Type of Residence:			
Homeowner	290	28	96.21
Renter	2,561	161	62.73
Filing Category:			
IT-214 Alone	340	36	106.59
IT-214 with Return	2,511	152	60.66
Household Gross Income:			
\$0 - \$3,000	208	16	79.12
3,001 - 5,000	290	23	79.07
5,001 - 7,000	303	21	69.17
7,001 - 9,000	490	39	78.92
9,001 - 11,000	423	28	65.35
11,001 - 14,000	600	35	59.16
14,001 - 18,000	537	26	49.13

Chemung**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,974	\$125	\$63.37
Age:			
Under 65	1,777	98	55.01
65 and over	197	27	138.81
Type of Residence:			
Homeowner	127	11	86.95
Renter	1,847	114	61.75
Filing Category:			
IT-214 Alone	175	16	93.33
IT-214 with Return	1,799	109	60.46
Household Gross Income:			
\$0 - \$3,000	178	13	75.02
3,001 - 5,000	172	12	71.44
5,001 - 7,000	201	13	65.45
7,001 - 9,000	380	27	70.52
9,001 - 11,000	272	18	66.64
11,001 - 14,000	367	22	60.79
14,001 - 18,000	404	19	47.21

Chenango**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	623	\$40	\$64.82
Age:			
Under 65	564	32	55.87
65 and over	59	9	150.39
Type of Residence:			
Homeowner	80	8	94.89
Renter	543	33	60.39
Filing Category:			
IT-214 Alone	50	4	88.02
IT-214 with Return	573	36	62.79
Household Gross Income:			
\$0 - \$3,000	62	6	95.24
3,001 - 5,000	68	5	69.26
5,001 - 7,000	72	5	63.24
7,001 - 9,000	78	5	62.00
9,001 - 11,000	93	6	63.42
11,001 - 14,000	138	8	60.07
14,001 - 18,000	112	6	55.27

Clinton**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	653	\$43	\$65.73
Age:			
Under 65	599	33	55.10
65 and over	54	10	183.65
Type of Residence:			
Homeowner	54	6	119.44
Renter	599	36	60.88
Filing Category:			
IT-214 Alone	53	6	114.26
IT-214 with Return	600	37	61.44
Household Gross Income:			
\$0 - \$3,000	57	5	80.81
3,001 - 5,000	75	7	86.75
5,001 - 7,000	81	5	60.60
7,001 - 9,000	119	9	72.76
9,001 - 11,000	77	6	73.96
11,001 - 14,000	140	8	55.71
14,001 - 18,000	104	5	45.63

Columbia**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	184	\$13	\$70.36
Age:			
Under 65	160	9	55.35
65 and over	24	4	170.42
Type of Residence:			
Homeowner	16	2	130.00
Renter	168	11	64.68
Filing Category:			
IT-214 Alone	12	2	146.25
IT-214 with Return	172	11	65.06
Household Gross Income:			
\$0 - \$3,000	19	2	96.37
3,001 - 5,000	16	1	70.13
5,001 - 7,000	23	2	72.39
7,001 - 9,000	30	2	77.67
9,001 - 11,000	27	2	86.52
11,001 - 14,000	40	2	59.78
14,001 - 18,000	29	1	43.83

Cortland**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	706	\$57	\$80.50
Age:			
Under 65	530	29	55.18
65 and over	176	28	156.76
Type of Residence:			
Homeowner	133	17	126.50
Renter	573	40	69.83
Filing Category:			
IT-214 Alone	140	19	137.81
IT-214 with Return	566	38	66.33
Household Gross Income:			
\$0 - \$3,000	50	4	89.22
3,001 - 5,000	52	6	108.56
5,001 - 7,000	44	3	66.57
7,001 - 9,000	121	12	98.01
9,001 - 11,000	97	9	91.19
11,001 - 14,000	172	13	75.20
14,001 - 18,000	170	10	59.77

Delaware

Real Property Circuit Breaker Tax Credit Use - 2007			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	450	\$31	\$69.68
Age:			
Under 65	381	21	56.06
65 and over	69	10	144.86
Type of Residence:			
Homeowner	66	7	106.47
Renter	384	24	63.35
Filing Category:			
IT-214 Alone	36	4	124.75
IT-214 with Return	414	27	64.89
Household Gross Income:			
\$0 - \$3,000	37	3	82.08
3,001 - 5,000	55	4	77.20
5,001 - 7,000	42	3	60.95
7,001 - 9,000	75	5	73.16
9,001 - 11,000	72	6	80.74
11,001 - 14,000	85	6	64.98
14,001 - 18,000	84	5	55.82

Dutchess

Real Property Circuit Breaker Tax Credit Use - 2007			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	713	\$51	\$71.59
Age:			
Under 65	632	35	55.43
65 and over	81	16	197.65
Type of Residence:			
Homeowner	27	3	103.85
Renter	686	48	70.32
Filing Category:			
IT-214 Alone	68	13	185.74
IT-214 with Return	645	38	59.55
Household Gross Income:			
\$0 - \$3,000	77	5	68.16
3,001 - 5,000	95	7	69.44
5,001 - 7,000	101	7	72.35
7,001 - 9,000	141	14	97.04
9,001 - 11,000	73	6	81.03
11,001 - 14,000	115	7	56.89
14,001 - 18,000	111	6	51.80

Erie

Real Property Circuit Breaker Tax Credit Use - 2007

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	20,584	\$1,547	\$75.16
Age:			
Under 65	17,248	980	56.80
65 and over	3,336	568	170.13
Type of Residence:			
Homeowner	1,492	200	134.11
Renter	19,092	1,347	70.56
Filing Category:			
IT-214 Alone	4,478	527	117.64
IT-214 with Return	16,106	1,020	63.35
Household Gross Income:			
\$0 - \$3,000	1,734	136	78.16
3,001 - 5,000	2,246	193	85.96
5,001 - 7,000	2,317	192	82.82
7,001 - 9,000	4,292	362	84.37
9,001 - 11,000	2,880	225	78.01
11,001 - 14,000	3,861	266	68.82
14,001 - 18,000	3,254	174	53.53

Essex

Real Property Circuit Breaker Tax Credit Use - 2007

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	424	\$28	\$65.39
Age:			
Under 65	382	21	55.17
65 and over	42	7	158.29
Type of Residence:			
Homeowner	50	5	102.90
Renter	374	23	60.37
Filing Category:			
IT-214 Alone	21	3	143.48
IT-214 with Return	403	25	61.32
Household Gross Income:			
\$0 - \$3,000	19	1	76.26
3,001 - 5,000	45	3	74.78
5,001 - 7,000	57	4	71.60
7,001 - 9,000	62	5	73.21
9,001 - 11,000	70	5	70.84
11,001 - 14,000	94	6	60.17
14,001 - 18,000	77	4	47.73

Franklin

Real Property Circuit Breaker Tax Credit Use - 2007

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	785	\$56	\$70.90
Age:			
Under 65	674	36	54.03
65 and over	111	19	173.33
Type of Residence:			
Homeowner	107	14	130.95
Renter	678	42	61.42
Filing Category:			
IT-214 Alone	67	10	143.33
IT-214 with Return	718	46	64.14
Household Gross Income:			
\$0 - \$3,000	57	6	98.63
3,001 - 5,000	89	8	85.18
5,001 - 7,000	84	6	67.68
7,001 - 9,000	132	12	90.01
9,001 - 11,000	122	9	69.93
11,001 - 14,000	163	10	60.55
14,001 - 18,000	138	6	47.00

Fulton

Real Property Circuit Breaker Tax Credit Use - 2007

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,310	\$90	\$68.57
Age:			
Under 65	1,128	64	56.73
65 and over	182	26	142.00
Type of Residence:			
Homeowner	150	16	104.77
Renter	1,160	74	63.89
Filing Category:			
IT-214 Alone	145	18	121.89
IT-214 with Return	1,165	72	61.94
Household Gross Income:			
\$0 - \$3,000	89	6	71.60
3,001 - 5,000	136	10	76.78
5,001 - 7,000	144	10	70.65
7,001 - 9,000	221	18	81.24
9,001 - 11,000	201	14	69.45
11,001 - 14,000	263	18	66.75
14,001 - 18,000	256	13	52.25

Genesee**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	527	\$37	\$69.41
Age:			
Under 65	432	24	55.30
65 and over	95	13	133.61
Type of Residence:			
Homeowner	68	8	112.41
Renter	459	29	63.04
Filing Category:			
IT-214 Alone	35	5	129.80
IT-214 with Return	492	32	65.12
Household Gross Income:			
\$0 - \$3,000	32	2	68.94
3,001 - 5,000	56	4	75.96
5,001 - 7,000	51	3	67.80
7,001 - 9,000	74	5	72.26
9,001 - 11,000	87	7	81.69
11,001 - 14,000	109	8	74.02
14,001 - 18,000	118	6	52.04

Greene**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	312	\$20	\$65.16
Age:			
Under 65	289	17	57.12
65 and over	23	4	166.13
Type of Residence:			
Homeowner	21	2	80.95
Renter	291	19	64.02
Filing Category:			
IT-214 Alone	6	1	134.50
IT-214 with Return	306	20	63.80
Household Gross Income:			
\$0 - \$3,000	32	2	76.44
3,001 - 5,000	36	2	65.11
5,001 - 7,000	50	4	80.32
7,001 - 9,000	47	3	73.72
9,001 - 11,000	32	2	58.13
11,001 - 14,000	64	4	58.56
14,001 - 18,000	51	2	48.04

Hamilton**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	44	\$3	\$70.07
Age:			
Under 65	34	2	52.62
65 and over	10	1	129.40
Type of Residence:			
Homeowner	5	a/	63.40
Renter	39	3	70.92
Filing Category:			
IT-214 Alone	0	a/	0.00
IT-214 with Return	44	3	70.07
Household Gross Income:			
\$0 - \$3,000	4	a/	46.25
3,001 - 5,000	7	1	107.00
5,001 - 7,000	4	a/	120.75
7,001 - 9,000	6	a/	50.17
9,001 - 11,000	5	a/	67.80
11,001 - 14,000	10	1	62.80
14,001 - 18,000	8	a/	49.75

a/ - amount is less than \$500.

Herkimer**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	876	\$58	\$65.96
Age:			
Under 65	744	41	54.53
65 and over	132	17	130.33
Type of Residence:			
Homeowner	121	13	105.17
Renter	755	45	59.67
Filing Category:			
IT-214 Alone	103	11	104.59
IT-214 with Return	773	47	60.81
Household Gross Income:			
\$0 - \$3,000	61	5	78.54
3,001 - 5,000	73	5	68.99
5,001 - 7,000	76	5	66.37
7,001 - 9,000	148	10	67.13
9,001 - 11,000	130	9	69.81
11,001 - 14,000	196	13	68.11
14,001 - 18,000	192	11	54.94

Jefferson**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	747	\$47	\$62.84
Age:			
Under 65	685	38	54.82
65 and over	62	9	151.50
Type of Residence:			
Homeowner	87	9	104.92
Renter	660	38	57.30
Filing Category:			
IT-214 Alone	36	4	107.25
IT-214 with Return	711	43	60.59
Household Gross Income:			
\$0 - \$3,000	45	3	73.76
3,001 - 5,000	84	7	88.54
5,001 - 7,000	82	5	66.63
7,001 - 9,000	113	7	63.88
9,001 - 11,000	121	8	64.09
11,001 - 14,000	146	9	59.12
14,001 - 18,000	156	7	45.63

Kings**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	69,554	\$9,156	\$131.63
Age:			
Under 65	34,880	2,188	62.72
65 and over	34,674	6,968	200.96
Type of Residence:			
Homeowner	491	70	143.13
Renter	69,063	9,085	131.55
Filing Category:			
IT-214 Alone	39,638	6,344	160.05
IT-214 with Return	29,916	2,812	93.99
Household Gross Income:			
\$0 - \$3,000	3,498	400	114.40
3,001 - 5,000	5,946	893	150.26
5,001 - 7,000	8,547	1,208	141.29
7,001 - 9,000	29,196	4,450	152.43
9,001 - 11,000	6,379	683	107.02
11,001 - 14,000	11,506	1,274	110.75
14,001 - 18,000	4,481	247	55.15

Lewis

Real Property Circuit Breaker Tax Credit Use - 2007			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	179	\$12	\$69.26
Age:			
Under 65	152	8	55.84
65 and over	27	4	144.85
Type of Residence:			
Homeowner	38	4	106.08
Renter	141	8	59.34
Filing Category:			
IT-214 Alone	22	3	115.59
IT-214 with Return	157	10	62.77
Household Gross Income:			
\$0 - \$3,000	12	1	66.42
3,001 - 5,000	17	1	84.94
5,001 - 7,000	15	1	77.07
7,001 - 9,000	26	2	77.62
9,001 - 11,000	32	3	84.31
11,001 - 14,000	34	2	67.03
14,001 - 18,000	43	2	46.65

Livingston

Real Property Circuit Breaker Tax Credit Use - 2007			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	464	\$31	\$67.00
Age:			
Under 65	417	24	57.26
65 and over	47	7	153.43
Type of Residence:			
Homeowner	42	4	99.67
Renter	422	27	63.75
Filing Category:			
IT-214 Alone	31	4	116.19
IT-214 with Return	433	27	63.48
Household Gross Income:			
\$0 - \$3,000	35	3	78.86
3,001 - 5,000	52	5	93.50
5,001 - 7,000	36	2	60.58
7,001 - 9,000	77	5	64.48
9,001 - 11,000	80	6	77.98
11,001 - 14,000	91	6	63.01
14,001 - 18,000	93	4	46.75

Madison**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	551	\$36	\$65.03
Age:			
Under 65	495	27	55.06
65 and over	56	9	153.11
Type of Residence:			
Homeowner	64	6	98.28
Renter	487	30	60.66
Filing Category:			
IT-214 Alone	48	6	119.44
IT-214 with Return	503	30	59.83
Household Gross Income:			
\$0 - \$3,000	35	3	78.31
3,001 - 5,000	59	5	76.51
5,001 - 7,000	59	4	71.08
7,001 - 9,000	80	6	77.49
9,001 - 11,000	71	5	64.59
11,001 - 14,000	121	8	64.21
14,001 - 18,000	126	6	46.25

Monroe**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	12,302	\$924	\$75.09
Age:			
Under 65	10,403	586	56.29
65 and over	1,899	338	178.10
Type of Residence:			
Homeowner	747	92	123.56
Renter	11,555	831	71.96
Filing Category:			
IT-214 Alone	2,973	330	110.88
IT-214 with Return	9,329	594	63.68
Household Gross Income:			
\$0 - \$3,000	936	69	73.38
3,001 - 5,000	1,357	110	81.36
5,001 - 7,000	1,782	168	94.07
7,001 - 9,000	2,848	240	84.10
9,001 - 11,000	1,591	117	73.83
11,001 - 14,000	1,946	127	65.06
14,001 - 18,000	1,842	93	50.74

Montgomery**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,053	\$82	\$78.00
Age:			
Under 65	842	48	56.92
65 and over	211	34	162.09
Type of Residence:			
Homeowner	154	20	129.61
Renter	899	62	69.15
Filing Category:			
IT-214 Alone	107	16	145.34
IT-214 with Return	946	67	70.38
Household Gross Income:			
\$0 - \$3,000	67	5	74.94
3,001 - 5,000	105	10	92.51
5,001 - 7,000	101	7	70.76
7,001 - 9,000	158	16	100.50
9,001 - 11,000	143	13	89.45
11,001 - 14,000	205	15	74.48
14,001 - 18,000	274	16	59.52

Nassau**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,600	\$281	\$78.02
Age:			
Under 65	3,099	178	57.45
65 and over	501	103	205.27
Type of Residence:			
Homeowner	112	18	156.91
Renter	3,488	263	75.49
Filing Category:			
IT-214 Alone	306	62	203.14
IT-214 with Return	3,294	219	66.40
Household Gross Income:			
\$0 - \$3,000	342	30	86.69
3,001 - 5,000	389	36	91.75
5,001 - 7,000	463	44	95.42
7,001 - 9,000	679	67	98.56
9,001 - 11,000	462	33	70.85
11,001 - 14,000	645	42	65.01
14,001 - 18,000	620	30	48.00

**New York
(Manhattan)**

Real Property Circuit Breaker Tax Credit Use - 2007

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	35,050	\$4,615	\$131.66
Age:			
Under 65	17,179	1,110	64.59
65 and over	17,871	3,505	196.13
Type of Residence:			
Homeowner	135	19	140.40
Renter	34,915	4,596	131.62
Filing Category:			
IT-214 Alone	17,520	2,703	154.27
IT-214 with Return	17,530	1,912	109.06
Household Gross Income:			
\$0 - \$3,000	1,770	228	128.70
3,001 - 5,000	3,062	457	149.22
5,001 - 7,000	5,008	742	148.25
7,001 - 9,000	15,638	2,249	143.82
9,001 - 11,000	3,605	430	119.24
11,001 - 14,000	4,061	398	98.03
14,001 - 18,000	1,905	110	57.85

Niagara

Real Property Circuit Breaker Tax Credit Use - 2007

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	4,095	\$281	\$68.62
Age:			
Under 65	3,497	196	56.08
65 and over	598	85	141.96
Type of Residence:			
Homeowner	337	36	108.27
Renter	3,758	245	65.07
Filing Category:			
IT-214 Alone	513	56	108.73
IT-214 with Return	3,582	225	62.88
Household Gross Income:			
\$0 - \$3,000	327	24	74.81
3,001 - 5,000	410	30	73.24
5,001 - 7,000	444	33	74.81
7,001 - 9,000	711	53	74.54
9,001 - 11,000	550	41	73.73
11,001 - 14,000	806	54	67.21
14,001 - 18,000	847	46	53.82

Oneida**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	4,141	\$288	\$69.48
Age:			
Under 65	3,567	198	55.37
65 and over	574	90	157.17
Type of Residence:			
Homeowner	503	44	86.67
Renter	3,638	244	67.11
Filing Category:			
IT-214 Alone	552	63	113.75
IT-214 with Return	3,589	225	62.67
Household Gross Income:			
\$0 - \$3,000	283	22	78.89
3,001 - 5,000	401	31	78.51
5,001 - 7,000	453	34	75.97
7,001 - 9,000	838	71	84.57
9,001 - 11,000	544	37	68.37
11,001 - 14,000	843	54	63.58
14,001 - 18,000	779	38	48.58

Onondaga**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	4,421	\$319	\$72.19
Age:			
Under 65	3,740	210	56.27
65 and over	681	109	159.58
Type of Residence:			
Homeowner	575	68	117.71
Renter	3,846	251	65.38
Filing Category:			
IT-214 Alone	558	77	138.87
IT-214 with Return	3,863	242	62.55
Household Gross Income:			
\$0 - \$3,000	340	25	73.46
3,001 - 5,000	430	32	74.23
5,001 - 7,000	497	40	81.00
7,001 - 9,000	745	66	88.75
9,001 - 11,000	604	44	72.18
11,001 - 14,000	939	67	70.96
14,001 - 18,000	866	46	52.70

Ontario**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	813	\$49	\$59.89
Age:			
Under 65	744	40	53.56
65 and over	69	9	128.23
Type of Residence:			
Homeowner	73	7	90.93
Renter	740	42	56.83
Filing Category:			
IT-214 Alone	28	4	127.61
IT-214 with Return	785	45	57.48
Household Gross Income:			
\$0 - \$3,000	49	3	67.33
3,001 - 5,000	81	5	66.36
5,001 - 7,000	88	6	64.85
7,001 - 9,000	119	8	66.39
9,001 - 11,000	120	8	63.92
11,001 - 14,000	181	10	57.25
14,001 - 18,000	175	8	47.89

Orange**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	2,106	\$140	\$66.40
Age:			
Under 65	1,893	103	54.42
65 and over	213	37	172.87
Type of Residence:			
Homeowner	84	11	129.61
Renter	2,022	129	63.77
Filing Category:			
IT-214 Alone	150	19	129.25
IT-214 with Return	1,956	120	61.58
Household Gross Income:			
\$0 - \$3,000	94	7	76.02
3,001 - 5,000	162	12	75.78
5,001 - 7,000	175	15	83.27
7,001 - 9,000	294	25	83.56
9,001 - 11,000	319	23	71.60
11,001 - 14,000	691	40	57.64
14,001 - 18,000	371	19	50.15

Orleans**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	522	\$40	\$75.84
Age:			
Under 65	402	22	54.21
65 and over	120	18	148.29
Type of Residence:			
Homeowner	76	9	124.11
Renter	446	30	67.61
Filing Category:			
IT-214 Alone	51	8	160.10
IT-214 with Return	471	31	66.72
Household Gross Income:			
\$0 - \$3,000	36	3	73.94
3,001 - 5,000	41	3	77.15
5,001 - 7,000	38	3	87.58
7,001 - 9,000	76	7	96.83
9,001 - 11,000	80	6	79.30
11,001 - 14,000	118	9	74.17
14,001 - 18,000	133	8	60.00

Oswego**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,265	\$79	\$62.63
Age:			
Under 65	1,148	62	54.15
65 and over	117	17	145.85
Type of Residence:			
Homeowner	136	15	108.20
Renter	1,129	65	57.14
Filing Category:			
IT-214 Alone	98	13	130.21
IT-214 with Return	1,167	66	56.95
Household Gross Income:			
\$0 - \$3,000	117	8	67.80
3,001 - 5,000	146	10	66.67
5,001 - 7,000	152	10	63.50
7,001 - 9,000	189	13	68.72
9,001 - 11,000	202	13	63.22
11,001 - 14,000	240	16	65.98
14,001 - 18,000	219	10	47.10

Otsego**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	560	\$37	\$66.41
Age:			
Under 65	494	27	54.02
65 and over	66	11	159.12
Type of Residence:			
Homeowner	70	8	114.97
Renter	490	29	59.47
Filing Category:			
IT-214 Alone	43	6	134.84
IT-214 with Return	517	31	60.72
Household Gross Income:			
\$0 - \$3,000	44	3	67.11
3,001 - 5,000	57	5	82.18
5,001 - 7,000	59	4	68.46
7,001 - 9,000	88	7	79.59
9,001 - 11,000	78	5	67.72
11,001 - 14,000	122	7	59.51
14,001 - 18,000	112	6	53.27

Putnam**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	102	\$8	\$76.40
Age:			
Under 65	91	5	55.25
65 and over	11	3	251.36
Type of Residence:			
Homeowner	5	1	183.20
Renter	97	7	70.90
Filing Category:			
IT-214 Alone	11	2	196.36
IT-214 with Return	91	6	61.90
Household Gross Income:			
\$0 - \$3,000	10	1	119.50
3,001 - 5,000	10	1	64.70
5,001 - 7,000	15	1	76.67
7,001 - 9,000	16	2	105.56
9,001 - 11,000	16	1	76.75
11,001 - 14,000	22	1	60.64
14,001 - 18,000	13	1	42.31

Queens**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	43,492	\$5,335	\$122.66
Age:			
Under 65	24,971	1,539	61.62
65 and over	18,521	3,796	204.97
Type of Residence:			
Homeowner	716	108	150.36
Renter	42,776	5,227	122.20
Filing Category:			
IT-214 Alone	17,448	2,909	166.75
IT-214 with Return	26,044	2,425	93.13
Household Gross Income:			
\$0 - 3,000	3,289	359	109.07
3,001 - 5,000	4,789	621	129.60
5,001 - 7,000	6,436	886	137.70
7,001 - 9,000	14,493	2,188	150.95
9,001 - 11,000	4,345	462	106.39
11,001 - 14,000	6,269	612	97.62
14,001 - 18,000	3,869	207	53.46

Rensselaer**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,000	\$65	\$65.05
Age:			
Under 65	904	49	54.13
65 and over	96	16	167.96
Type of Residence:			
Homeowner	86	9	102.59
Renter	914	56	61.52
Filing Category:			
IT-214 Alone	67	10	151.90
IT-214 with Return	933	55	58.82
Household Gross Income:			
\$0 - 3,000	89	7	74.12
3,001 - 5,000	121	9	74.63
5,001 - 7,000	100	7	69.26
7,001 - 9,000	150	11	72.16
9,001 - 11,000	160	11	66.50
11,001 - 14,000	204	12	60.47
14,001 - 18,000	176	9	49.44

Richmond**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,260	\$380	\$116.66
Age:			
Under 65	1,949	121	62.22
65 and over	1,311	259	197.59
Type of Residence:			
Homeowner	62	8	129.45
Renter	3,198	372	116.41
Filing Category:			
IT-214 Alone	1,729	247	142.84
IT-214 with Return	1,531	133	87.10
Household Gross Income:			
\$0 - \$3,000	223	24	108.91
3,001 - 5,000	335	40	120.76
5,001 - 7,000	493	56	113.48
7,001 - 9,000	1,243	175	141.13
9,001 - 11,000	306	28	91.49
11,001 - 14,000	465	45	97.03
14,001 - 18,000	195	11	56.83

Rockland**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,467	\$113	\$77.28
Age:			
Under 65	1,255	69	54.60
65 and over	212	45	211.56
Type of Residence:			
Homeowner	18	3	159.89
Renter	1,449	110	76.26
Filing Category:			
IT-214 Alone	127	23	181.46
IT-214 with Return	1,340	90	67.41
Household Gross Income:			
\$0 - \$3,000	117	10	82.29
3,001 - 5,000	149	18	118.05
5,001 - 7,000	168	16	92.32
7,001 - 9,000	254	26	103.32
9,001 - 11,000	190	12	64.32
11,001 - 14,000	363	22	60.33
14,001 - 18,000	226	10	45.50

St. Lawrence

Real Property Circuit Breaker Tax Credit Use - 2007					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			1,342	\$83	\$62.01
Age:					
Under 65			1,245	67	54.17
65 and over			97	16	162.68
Type of Residence:					
Homeowner			118	11	97.34
Renter			1,224	72	58.61
Filing Category:					
IT-214 Alone			133	14	107.00
IT-214 with Return			1,209	69	57.06
Household Gross Income:					
\$0 - \$3,000			91	7	79.51
3,001 - 5,000			123	10	81.07
5,001 - 7,000			155	10	67.66
7,001 - 9,000			239	17	70.31
9,001 - 11,000			189	12	61.77
11,001 - 14,000			266	15	55.73
14,001 - 18,000			279	12	43.82

Saratoga

Real Property Circuit Breaker Tax Credit Use - 2007					
Item			Number of Credits	Amount of Credits (000)	Average Credit
Total			984	\$60	\$61.34
Age:					
Under 65			910	50	54.46
65 and over			74	11	145.91
Type of Residence:					
Homeowner			43	5	110.91
Renter			941	56	59.07
Filing Category:					
IT-214 Alone			40	6	143.78
IT-214 with Return			944	55	57.84
Household Gross Income:					
\$0 - \$3,000			73	5	71.79
3,001 - 5,000			99	8	76.64
5,001 - 7,000			122	9	70.71
7,001 - 9,000			156	10	66.37
9,001 - 11,000			144	9	63.40
11,001 - 14,000			189	11	56.15
14,001 - 18,000			201	9	43.81

Schenectady**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,338	\$94	\$70.29
Age:			
Under 65	1,169	65	55.86
65 and over	169	29	170.12
Type of Residence:			
Homeowner	153	21	135.93
Renter	1,185	73	61.82
Filing Category:			
IT-214 Alone	143	22	156.17
IT-214 with Return	1,195	72	60.02
Household Gross Income:			
\$0 - \$3,000	110	9	84.83
3,001 - 5,000	129	10	75.11
5,001 - 7,000	129	9	70.12
7,001 - 9,000	193	16	82.17
9,001 - 11,000	187	13	70.03
11,001 - 14,000	301	21	70.25
14,001 - 18,000	289	16	54.98

Schoharie**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	278	\$20	\$70.15
Age:			
Under 65	238	13	55.77
65 and over	40	6	155.73
Type of Residence:			
Homeowner	42	3	82.62
Renter	236	16	67.93
Filing Category:			
IT-214 Alone	33	4	133.76
IT-214 with Return	245	15	61.58
Household Gross Income:			
\$0 - \$3,000	17	2	99.76
3,001 - 5,000	22	2	96.00
5,001 - 7,000	36	3	69.64
7,001 - 9,000	42	3	69.71
9,001 - 11,000	53	4	72.87
11,001 - 14,000	59	4	61.93
14,001 - 18,000	49	3	55.98

Schuyler**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	266	\$17	\$64.02
Age:			
Under 65	243	13	55.05
65 and over	23	4	158.78
Type of Residence:			
Homeowner	34	3	78.12
Renter	232	14	61.96
Filing Category:			
IT-214 Alone	13	1	99.77
IT-214 with Return	253	16	62.19
Household Gross Income:			
\$0 - \$3,000	22	2	78.23
3,001 - 5,000	44	3	70.61
5,001 - 7,000	33	2	65.15
7,001 - 9,000	32	2	73.19
9,001 - 11,000	32	2	61.75
11,001 - 14,000	44	3	66.86
14,001 - 18,000	59	3	47.32

Seneca**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	457	\$28	\$61.61
Age:			
Under 65	409	22	53.61
65 and over	48	6	129.83
Type of Residence:			
Homeowner	54	5	83.76
Renter	403	24	58.65
Filing Category:			
IT-214 Alone	18	2	137.06
IT-214 with Return	439	26	58.52
Household Gross Income:			
\$0 - \$3,000	36	3	71.89
3,001 - 5,000	34	2	65.94
5,001 - 7,000	49	4	74.00
7,001 - 9,000	62	4	63.21
9,001 - 11,000	69	5	68.28
11,001 - 14,000	106	6	55.67
14,001 - 18,000	101	5	51.19

Steuben**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,508	\$100	\$66.16
Age:			
Under 65	1,336	74	55.63
65 and over	172	25	147.88
Type of Residence:			
Homeowner	147	13	89.97
Renter	1,361	87	63.58
Filing Category:			
IT-214 Alone	136	14	102.43
IT-214 with Return	1,372	86	62.56
Household Gross Income:			
\$0 - \$3,000	110	8	73.32
3,001 - 5,000	185	17	89.48
5,001 - 7,000	149	11	70.67
7,001 - 9,000	266	19	70.83
9,001 - 11,000	216	13	62.36
11,001 - 14,000	312	19	62.05
14,001 - 18,000	270	13	47.94

Suffolk**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,707	\$260	\$70.02
Age:			
Under 65	3,285	183	55.85
65 and over	422	76	180.32
Type of Residence:			
Homeowner	173	25	144.03
Renter	3,534	235	66.40
Filing Category:			
IT-214 Alone	289	45	156.67
IT-214 with Return	3,418	214	62.69
Household Gross Income:			
\$0 - \$3,000	320	23	73.34
3,001 - 5,000	475	36	76.29
5,001 - 7,000	438	36	81.20
7,001 - 9,000	629	54	85.82
9,001 - 11,000	493	34	69.19
11,001 - 14,000	674	43	63.23
14,001 - 18,000	678	34	49.52

Sullivan

Real Property Circuit Breaker Tax Credit Use - 2007			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	813	\$54	\$66.03
Age:			
Under 65	732	40	55.17
65 and over	81	13	164.15
Type of Residence:			
Homeowner	53	7	128.28
Renter	760	47	61.69
Filing Category:			
IT-214 Alone	59	7	114.75
IT-214 with Return	754	47	62.22
Household Gross Income:			
\$0 - \$3,000	46	4	82.02
3,001 - 5,000	56	4	69.73
5,001 - 7,000	84	6	69.85
7,001 - 9,000	137	10	72.14
9,001 - 11,000	114	8	69.61
11,001 - 14,000	193	13	66.67
14,001 - 18,000	183	9	51.65

Tioga

Real Property Circuit Breaker Tax Credit Use - 2007			
Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	429	\$28	\$64.90
Age:			
Under 65	365	20	54.17
65 and over	64	8	126.09
Type of Residence:			
Homeowner	44	5	108.75
Renter	385	23	59.89
Filing Category:			
IT-214 Alone	24	2	99.33
IT-214 with Return	405	25	62.86
Household Gross Income:			
\$0 - \$3,000	30	2	74.17
3,001 - 5,000	36	3	72.81
5,001 - 7,000	44	3	76.84
7,001 - 9,000	71	5	68.07
9,001 - 11,000	70	5	70.13
11,001 - 14,000	86	5	63.33
14,001 - 18,000	92	4	48.12

Tompkins

Real Property Circuit Breaker Tax Credit Use - 2007

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	780	\$46	\$59.31
Age:			
Under 65	749	41	55.30
65 and over	31	5	156.23
Type of Residence:			
Homeowner	38	3	79.11
Renter	742	43	58.29
Filing Category:			
IT-214 Alone	24	3	113.96
IT-214 with Return	756	44	57.57
Household Gross Income:			
\$0 - \$3,000	89	6	69.73
3,001 - 5,000	112	8	68.72
5,001 - 7,000	83	5	66.13
7,001 - 9,000	132	8	63.37
9,001 - 11,000	107	6	58.17
11,001 - 14,000	133	7	51.31
14,001 - 18,000	124	5	43.99

Ulster

Real Property Circuit Breaker Tax Credit Use - 2007

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	1,208	\$76	\$63.21
Age:			
Under 65	1,129	64	56.47
65 and over	79	13	159.52
Type of Residence:			
Homeowner	56	7	117.86
Renter	1,152	70	60.55
Filing Category:			
IT-214 Alone	53	7	130.72
IT-214 with Return	1,155	69	60.11
Household Gross Income:			
\$0 - \$3,000	101	7	70.53
3,001 - 5,000	154	11	70.22
5,001 - 7,000	137	10	71.81
7,001 - 9,000	199	15	73.09
9,001 - 11,000	149	9	60.32
11,001 - 14,000	229	14	62.00
14,001 - 18,000	239	11	45.41

Warren**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	433	\$26	\$60.53
Age:			
Under 65	406	22	53.87
65 and over	27	4	160.67
Type of Residence:			
Homeowner	23	2	91.26
Renter	410	24	58.81
Filing Category:			
IT-214 Alone	15	2	113.47
IT-214 with Return	418	25	58.63
Household Gross Income:			
\$0 - \$3,000	30	3	97.90
3,001 - 5,000	40	3	64.25
5,001 - 7,000	63	4	62.11
7,001 - 9,000	69	5	70.96
9,001 - 11,000	53	3	59.57
11,001 - 14,000	84	5	55.01
14,001 - 18,000	94	4	43.80

Washington**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	457	\$32	\$70.48
Age:			
Under 65	390	22	56.53
65 and over	67	10	151.73
Type of Residence:			
Homeowner	77	8	106.79
Renter	380	24	63.13
Filing Category:			
IT-214 Alone	42	5	108.98
IT-214 with Return	415	28	66.59
Household Gross Income:			
\$0 - \$3,000	28	2	79.25
3,001 - 5,000	62	5	79.44
5,001 - 7,000	47	3	69.64
7,001 - 9,000	74	6	85.53
9,001 - 11,000	63	4	64.92
11,001 - 14,000	92	6	70.23
14,001 - 18,000	91	5	54.00

Wayne**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	969	\$70	\$72.30
Age:			
Under 65	840	45	53.86
65 and over	129	25	192.39
Type of Residence:			
Homeowner	99	14	139.55
Renter	870	56	64.65
Filing Category:			
IT-214 Alone	104	18	177.14
IT-214 with Return	865	52	59.69
Household Gross Income:			
\$0 - 3,000	62	5	83.97
3,001 - 5,000	108	10	90.01
5,001 - 7,000	131	12	91.59
7,001 - 9,000	168	14	84.99
9,001 - 11,000	131	9	66.87
11,001 - 14,000	180	11	60.71
14,001 - 18,000	189	9	48.50

Westchester**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	3,365	\$262	\$77.83
Age:			
Under 65	2,865	167	58.42
65 and over	500	95	189.04
Type of Residence:			
Homeowner	69	8	117.55
Renter	3,296	254	76.99
Filing Category:			
IT-214 Alone	375	60	159.14
IT-214 with Return	2,990	202	67.63
Household Gross Income:			
\$0 - 3,000	304	27	88.12
3,001 - 5,000	404	33	80.79
5,001 - 7,000	433	38	87.29
7,001 - 9,000	682	67	98.20
9,001 - 11,000	474	36	75.93
11,001 - 14,000	586	38	64.94
14,001 - 18,000	482	24	49.06

Wyoming

Real Property Circuit Breaker Tax Credit Use - 2007

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	412	\$30	\$73.77
Age:			
Under 65	327	18	56.50
65 and over	85	12	140.25
Type of Residence:			
Homeowner	88	9	105.00
Renter	324	21	65.29
Filing Category:			
IT-214 Alone	53	6	105.91
IT-214 with Return	359	25	69.03
Household Gross Income:			
\$0 - \$3,000	29	3	107.59
3,001 - 5,000	33	3	76.33
5,001 - 7,000	34	3	92.50
7,001 - 9,000	58	4	74.59
9,001 - 11,000	63	4	70.29
11,001 - 14,000	88	6	73.02
14,001 - 18,000	107	6	60.10

Yates

Real Property Circuit Breaker Tax Credit Use - 2007

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	208	\$13	\$64.79
Age:			
Under 65	179	9	52.14
65 and over	29	4	142.86
Type of Residence:			
Homeowner	32	3	92.25
Renter	176	11	59.80
Filing Category:			
IT-214 Alone	10	1	102.90
IT-214 with Return	198	12	62.86
Household Gross Income:			
\$0 - \$3,000	15	1	68.67
3,001 - 5,000	20	2	81.80
5,001 - 7,000	22	1	60.45
7,001 - 9,000	28	2	83.71
9,001 - 11,000	22	1	58.91
11,001 - 14,000	43	3	64.56
14,001 - 18,000	58	3	52.83

Unclassified**Real Property Circuit Breaker Tax Credit Use - 2007**

Item	Number of Credits	Amount of Credits (000)	Average Credit
Total	13	\$2	\$150.00
Age:			
Under 65	6	1	90.67
65 and over	7	1	200.86
Type of Residence:			
Homeowner	1	a/	171.00
Renter	12	2	148.25
Filing Category:			
IT-214 Alone	12	2	157.58
IT-214 with Return	1	a/	59.00
Household Gross Income:			
\$0 - \$3,000	0	0	0.00
3,001 - 5,000	1	a/	69.00
5,001 - 7,000	0	0	0.00
7,001 - 9,000	9	1	164.89
9,001 - 11,000	1	a/	55.00
11,001 - 14,000	2	a/	171.00
14,001 - 18,000	0	0	0.00

Appendix A: Form IT-214 (2007) Claim for Real Property Tax Credit for Homeowners and Renters



Claim for Real Property Tax Credit For Homeowners and Renters

IT-214

Amended

Step 1 — Enter identifying information

Attach label, or print or type	Your first name and middle initial	Your last name <i>(for a joint claim, enter spouse's name on line below)</i>		▼ Your social security number	<input type="text"/>
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number	<input type="text"/>
	Current mailing address <i>(number and street or rural route)</i>			Apartment number	New York State county of residence
	City, village, or post office		State	ZIP code	Important: You must enter your social security number(s) in the boxes above.
	Street address of New York residence that qualifies you for this credit, if different from above				
City, village, or post office		State	ZIP code	NY	

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 2007? **1.** Yes No
- 2 Did you occupy the same residence for at least six months during 2007? **2.** Yes No
If you marked an **X** in the **No** box on line 1 or 2, **stop**; you do not qualify for this credit.
- 3 Did you own real property with a current market value of more than \$85,000 during 2007? **3.** Yes No
- 4 Can you be claimed as a dependent on another taxpayer's 2007 federal return? **4.** Yes No
- 5 Did you reside in public housing, or other residence completely exempted from real property taxes in 2007? *(see instr.)* **5.** Yes No
If you marked an **X** in the **Yes** box on line 3, 4, or 5, **stop**; you do not qualify for this credit.
- 6 Did you live in a nursing home during 2007? *(If you mark an X in the Yes box, see instructions.)* **6.** Yes No
- 7 Qualifying social security number of household member 65 or older *(see instructions)* **7.**
- 8 List below the name, social security number, and the year of birth for each household member.

A — Household member's name <i>(attach additional sheets if necessary; see instructions)</i>	B — Social security number	C — Year of birth
Your name	<input type="text"/>	<input type="text"/>
Spouse if married	<input type="text"/>	<input type="text"/>
Household member	<input type="text"/>	<input type="text"/>
Household member	<input type="text"/>	<input type="text"/>

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 2007.

- 9 Federal adjusted gross income *(from Form 1040A, line 22; Form 1040EZ, line 4; or Form 1040, line 38)*.
If any household members do not have to file a federal return, see instructions **9.** .
- 10 New York State additions to federal adjusted gross income **10.** .
- 11 Social security payments not included on line 9 **11.** .
- 12 Supplemental security income (SSI) payments **12.** .
- 13 Pensions and annuities (including railroad retirement benefits) not included on lines 9 through 12 **13.** .
- 14 Cash public assistance and relief **14.** .
- 15 Other income **15.** .
- 16 Household gross income *(add lines 9 through 15; round to the nearest whole dollar)* **16.** .
- If line 16 is more than \$18,000, **stop**; you do not qualify for this credit.
- 17 Enter rate from Table 1 *(see instructions)* **17.** .
- 18 Multiply line 16 by line 17 **18.** .

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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 2007. <i>(Do not include any subsidized part of your rental charge.)</i>	19.			
	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.			
	21	Average monthly adjusted rent <i>(divide line 20 by the number of months you paid rent)</i>	21.			
		If line 21 is more than \$450, stop ; you do not qualify for this credit.				
	22	Multiply line 20 by 25% (.25); enter here and on line 28	22.			
Homeowners only	23	Real property taxes paid during the year 2007 <i>(see instructions)</i>	23.			
	24	Special assessments	24.			
	25	Add lines 23 and 24	25.			
	26	Exemption for homeowners 65 and over <i>(optional - see instructions)</i>	26.			
	27	Add lines 25 and 26; enter here and on line 28.....	27.			

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 — Finish your claim

34 Direct deposit: If you are **not** attaching this claim to your income tax return and want your credit from line 33 deposited directly in your bank account, complete **a**, **b**, and **c** *(see instructions)*.

a Routing number ●

b Account type: ● Checking ● Savings c Account number ●

▼ Paid preparer's use only ▼	
Preparer's signature ▶	▼ SSN or PTIN:
Firm's name <i>(or yours, if self-employed)</i>	● Employer identification number
Address	Mark an X if self-employed <input type="checkbox"/>
	Date

▼ Taxpayer(s) sign here ▼	
Your signature ▶	
Your occupation ●	
Spouse's signature and occupation <i>(if joint claim)</i>	
Date	▼ Daytime phone number

- 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, P O BOX 61000, ALBANY NY 12261-0001.

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Please file this original scannable form with the Tax Department.

Appendix B: Publication 22 (1/08) - 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 2007



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 died before filing a 2007 New York State personal income tax return or Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*.

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

- Your household gross income was \$18,000 or less. (See page 7 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 2007.
- You were a New York State resident for all of 2007.
- You cannot be claimed as a dependent on someone else's federal income tax return for tax year 2007.
- 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 that 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.

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, 2008, but not later than April 15, 2008.

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, 2011, to file Form IT-214 for tax year 2007.

If you are not required to file a New York State income tax return, you can file Form IT-214 for tax year 2007 after January 1, 2008, but no later than April 15, 2011.

Note: For tax years 2004, 2005, and 2006, 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
2004	April 15, 2008
2005	April 17, 2009
2006	April 19, 2010

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 annual total of the following items of income that you and all members of your household received during 2007:

- 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 2007, 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 2007 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 2007.
- **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 2007.
- **Public employees 414(h) retirement contributions** – The amount of 414(h) retirement contributions for 2007, 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 2007, 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 2007 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.

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

- 1) **Q:** In 2007, 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 2007 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 2007. 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 2007. For the definition of *household members* and *household gross income*, see page 7.
- 7) **Q:** My friend was a member of my household for part of 2007. 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) **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 2007 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 a 2007 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 2004, 2005, and 2006. 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
2004	April 15, 2008
2005	April 17, 2009
2006	April 19, 2010

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 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.

Notes

New York State Department of Taxation and Finance

Online Tax Center

The place for **all** electronic services!




The *Online Tax Center* offers individuals, businesses, and tax professionals secure and convenient access to a variety of tax services. Access is available 24 hours a day, 7 days a week.* Use it at your convenience! For more information, visit us on the Web at www.nystax.gov and click on the *Online Tax Center* link.

* excluding scheduled maintenance

After you register, you can:

- pay any amount due on an income tax extension of time to file
- view and reconcile your estimated income tax account or make a payment
- view and pay tax bills (individuals and businesses)
- file a sales tax no-tax-due return

Without registering you can:

- visit our *Taxpayer Answer Center* for answers to frequently asked questions (FAQs)
- determine which income tax form to file
- apply for an automatic six-month extension of time to file your income tax return
-  get information on e-file and learn how to e-file your income tax return
- find out if you are eligible for **free** e-filing with **FreeFile**
- learn about your electronic payment options, including credit card and electronic funds withdrawal
- check the status of your current-year income tax refund
- use the penalty and interest calculator
- sign up for free e-mail notifications through our subscription service
- look up sales tax jurisdiction and rate information
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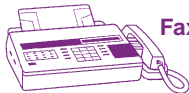
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Need help?



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: 1 800 443-3200

(Automated service for refund status is available 24 hours a day, 7 days a week.)

To order forms and publications: 1 800 462-8100

Personal Income Tax Information Center: 1 800 225-5829

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



Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a 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.