



Claim for Real Property Tax Credit For Homeowners and Renters

Step 1 – Enter identifying information

Your first name	MI	Your last name (for a joint claim, enter spouse's name on line below)	Your date of birth (mmddyyyy)	Your social security number
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmddyyyy)	Spouse's social security number
Current mailing address (number and street or PO box)			Apartment number	New York State county of residence
City, village, or post office	State	ZIP code	Country (if not United States)	
Street address of New York residence that qualifies you for this credit, if different from above				
City, village, or rural route	State	ZIP code		

NY

You must enter date(s) of birth and social security number(s) above.

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 2014? 1 Yes No
- 2 Did you occupy the same residence for at least six months during 2014? 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 2014? 3 Yes No
- 4 Can you be claimed as a dependent on another taxpayer's 2014 federal return? 4 Yes No
- 5 Did you reside in public housing, or other residence completely exempted from real property taxes in 2014? (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 2014? (If you mark an X in the Yes box, see instructions.) 6 Yes No

7 Complete below for the qualifying household member 65 or older (see instructions).

A – First name	Last name	B – Social security number	C – Date of birth (mmddyyyy)

8 Complete below for all household members not included on line 7 (submit additional sheets if needed; see instructions).

A – First name	Last name	B – Social security number	C – Date of birth (mmddyyyy)



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 2014.

9	Federal adjusted gross income If any household members do not have to file a federal return, see instructions	9		00
10	New York State additions to federal adjusted gross income	10		00
11	Social security payments not included on line 9	11		00
12	Supplemental security income (SSI) payments	12		00
13	Pensions and annuities (including railroad retirement benefits) not included on lines 9 through 12	13		00
14	Cash public assistance and relief.....	14		00
15	Other income	15		00
16	Household gross income (add lines 9 through 15)..... If line 16 is more than \$18,000, stop ; you do not qualify for this credit.	16		00
17	Enter rate from Table 1 (see instructions).....	17		
18	Multiply line 16 by line 17	18		00

Step 4 – Compute real property tax

Renters only	19	Enter the total amount of rent you and all members of your household paid during 2014. (Do not include any subsidized part of your rental charge.)	19		00
	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		00
	21	Average monthly adjusted rent (divide line 20 by the number of months you paid rent)	21		00
	22	Multiply line 20 by 25% (.25); enter here and on line 28	22		00
	Homeowners only	23	Real property taxes paid during 2014 (see instructions).....	23	
	24	Special assessments	24		00
	25	Add lines 23 and 24	25		00
	26	Exemption for homeowners 65 and over (optional - see instructions)	26		00
	27	Add lines 25 and 26; enter here and on line 28	27		00



Your social security number								

Step 5 – Compute credit amount

28 Renters: Enter amount from line 22. Homeowners: Enter amount from line 27 (see instructions)	28		00
If line 28 is zero or less, stop ; no credit is allowed.			
29 Enter amount from line 18	29		00
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		00
31 Multiply line 30 by 50% (.5) (However, if you entered an amount on line 26, multiply line 30 by 25% (.25).)	31		00
32 Credit limit (see instructions; enter amount from chart)	32		00
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		00

- If you are **filing this claim with your New York State income tax return:**
Enter the line 33 amount on Form IT-201, line 67.
- If you are **not filing this claim with a New York State income tax return** (see instructions):
Mark one refund choice: direct deposit (fill in line 34) - or - debit card - or - paper check

Step 6 – Enter account information (see instructions)

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

34 Direct deposit (see instructions): Complete the following to have your refund deposited directly to your bank account.

34a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

34b Routing number

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:		

▼ Paid preparer must complete (see instr.) ▼		▼ Taxpayer(s) must sign here ▼	
Preparer's signature		Your signature	
Preparer's NYTPRN		Your occupation	
Firm's name (or yours, if self-employed)		Spouse's signature and occupation (if joint claim)	
Preparer's PTIN or SSN		Date	
Address		Daytime phone number ()	
Employer identification number		E-mail:	
NYTPRN excl. code			
E-mail:			

- If you **are filing** a NYS income tax return, submit this form with your return.
- If you **are not filing** a NYS income tax return, mail this form to:
NYS TAX PROCESSING, PO BOX 22017, ALBANY NY 12201-2017.





Claim for New York City School Tax Credit

NYC-210

Your first name		MI	Your last name (for a combined claim, enter spouse's name on line below)		Your date of birth (mmddyyyy)		Your social security number	
Spouse's first name		MI	Spouse's last name		Spouse's date of birth (mmddyyyy)		Spouse's social security number	
Mailing address (number and street or PO box)					Apartment number		You must enter your date(s) of birth and social security number(s) above.	
City, village, or post office			State	ZIP code	Country (if not United States)		NYS county of residence while living in NY City	
Address of New York City residence that qualifies you for this credit, if different from above								
City			State	ZIP code	Decedent information	Taxpayer's date of death (mmddyyyy)	Spouse's date of death (mmddyyyy)	
			NY					

Note: Use this form only if you are not required to file a 2014 Form IT-201 or IT-203, and you lived in New York City for any part of 2014. You lived in **New York City** if you lived in any of the following counties during 2014: **Kings County (Brooklyn), Bronx, New York County (Manhattan), Richmond County (Staten Island), or Queens.** If you did not live in any of these counties for all or part of the year, **stop;** you do not qualify for this credit.

Type of claim – mark an X in one box (see instructions)

- a Single (complete lines 1, 2, and 5)
- b Married filing a **combined** claim (complete lines 1 through 5)
- c Married but filing a **separate** claim (complete lines 1, 2, and 5)
- d Qualifying widow(er) with dependent child (complete lines 1, 2, and 5)

1 Can you be claimed as a dependent on another taxpayer's 2014 federal return? 1 Yes No
 If you marked an X in box a, c, or d above, and marked the Yes box at line 1, **stop;** you do not qualify for the credit. All other filers continue with line 2.

2 Enter, in the box to the right, the number of months during 2014 that you lived in **New York City** (see Note above; also see instructions) 2 months
 If you marked an X in box b above, continue with line 3. All other filers continue with line 5.

3 Can your **spouse** be claimed as a dependent on another taxpayer's 2014 federal return? 3 Yes No
 If you marked an X in the Yes box at both lines 1 and 3, **stop;** you do not qualify for this credit. All other filers continue with line 4.

4 Enter, in the box to the right, the number of months during 2014 your **spouse** lived in **New York City** (see Note above; also see instructions) 4 months

5 Mark one refund choice (see instructions): direct deposit (fill in line 6) - or - debit card - or - paper check

6 Direct deposit (see instructions): Complete the following to have your refund deposited directly to your bank account.

6a Routing number
 6b Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

Note: If the funds for your refund would go to an account outside the U.S., mark an X in this box (see instructions) 6c 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:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature		Preparer's NYTPRIN
Firm's name (or yours, if self-employed)		Preparer's PTIN or SSN
Address		Employer identification number
E-mail:		NYTPRIN excl. code

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

210001140094



For office use only

When and where to file Form NYC-210

File your claim as soon as you can after January 1, 2015.

Mail your claim to:

NYS TAX PROCESSING
PO BOX 22017
ALBANY NY 12201-2017

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. See Publication 55 for where to send the forms covered by these instructions.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?



Visit our Web site at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Automated income tax refund status: (518) 457-5149

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

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



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. 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.

