



FAMILY INDEPENDENCE ADMINISTRATION

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POLICY BULLETIN #07-33-OPE

(This Policy Bulletin Replaces PB #05-140-OPE)

NEW YORK STATE NUTRITION INCENTIVE PROGRAM (NYSNIP) REAL PROPERTY TAX CREDIT NOTICE (W-516G) AND THE REAL PROPERTY TAX CREDIT NOTICE (W-516E)

Date: March 15, 2007	Subtopic(s): Forms
<p> This procedure can now be accessed on the FIAweb.</p> <p>The W-516G was revised.</p>	<p>Revisions to Original Policy Bulletin:</p> <p>This policy bulletin is being revised to make changes to the W-516G and to include a copy of the 2006 Tax Year NYS Department of Taxation and Finance Claim for Real Property Tax Credit for Homeowners and Renters (IT-214) form. The revisions to the W-516G involve a change to the list of questions that must be answered on the IT-214:</p> <ul style="list-style-type: none">• Previously the required questions were 10, 14, 15, 17, 22, 23, 24 and 25. The revised W-516G lists the questions as 19, 20, 21, 22, 28, 30, 31 and 33. <p>Purpose:</p> <p>The purpose of this policy bulletin is to inform staff that every year, the Human Resources Administration's (HRA) Management Information Systems (MIS) mails the New York State Nutrition Incentive Program (NYSNIP) Real Property Tax Credit Notice (W-516E) and the Real Property Tax Credit Notice (W-516G) to participants who pay \$450 or less per month in rent. (The W-516E is mailed to PA Households and the W-516G is mailed to NPA Food Stamps [FS] participants enrolled in NYSNIP).</p> <p>In an effort to assist these participants in applying for the real property tax credit, MIS uses information from the Welfare Management System (WMS) to pre-fill the IT-214, which is mailed along with the W-516E and W-516G. For NYSNIP participants, MIS partially pre-fills the IT-214 before mailing it with the W-516G. The W-516G lists the number of each question on the IT-214 that must be completed by the NYSNIP participant.</p>

HAVE QUESTIONS ABOUT THIS PROCEDURE?
Call 718-557-1313 then press 2 at the prompt followed by 765 or
send an e-mail to *FIA Call Center*

The **W-516E** and **W-516G** both advise participants to sign the **IT-214** and mail it to the State Processing Center, P.O. Box 61000, Albany NY 12261-0001. Participants are also advised to contact a qualified tax preparer if they have questions about the real property tax credit and/or file a regular **IT-214** instead of contacting their Job Center and/or Food Stamp Office.


If a participant reports to the Job Center/NPA FS Office with the **IT-214** or has questions regarding filing the form, JOS/Workers must advise him/her to mail the **IT-214** to the NYS Department of Taxation and Finance, or call the NYS Department of Taxation and Finance at (800) 225-5829, or (800) 634-2110 (speech or hearing impaired).

Samples of the forms are attached.

Effective Immediately

Attachments:

- W-516E** Real Property Tax Credit Notice (Rev. 11/23/05)
- W-516E (S)** Real Property Tax Credit Notice (Spanish) (Rev. 11/23/05)
- W-516G** New York State Nutrition Incentive Program (NYSNIP) Real Property Tax Credit Notice (Rev. 3/15/07)
- W-516G (S)** New York State Nutrition Incentive Program (NYSNIP) Real Property Tax Credit Notice (Spanish) (Rev. 3/15/07)
- IT-214** 2006 Tax Year NYS Department of Taxation and Finance Claim for Real Property Tax Credit for Homeowners and Renters

 Please use Print on Demand to obtain copies of forms.



Date: _____

Case Number: _____

Case Name: _____

Real Property Tax Credit Notice

Our records indicate that you have lived at the same address for at least six (6) months and that you have paid an average rent of \$450 or less per month. Therefore, you may be eligible to receive a New York State Real Property Tax Credit of up to \$75 for your household (if anyone in your household is age 65 or older, it may be more than \$75).

THE MONEY YOU RECEIVE FROM THIS CREDIT IS YOURS TO KEEP. You do not have to inform your Job Center or Food Stamp Office when you receive the credit. There will be no change in your Public Assistance/Food Stamp benefits because of it.

To help you apply for the credit, we have enclosed a computerized Real Property Tax Credit for Homeowners and Renters (**IT-214**), which we have completed using information from our files.

In order to receive your credit, you or your spouse must sign and date the enclosed form at the bottom of page 1, in the area marked by an "X." You must mail the **form** to: **State Processing Center, P.O. Box 61000, Albany, NY 12261-0001.**

The Department of Taxation and Finance will review the form and determine whether or not you are eligible for the credit. **PLEASE DO NOT CONTACT YOUR JOB CENTER OR FOOD STAMP OFFICE.**

You are responsible for the accuracy of the information we have provided on the enclosed Form **IT-214** on your behalf regarding your residency, whether you can be claimed on another taxpayer's Federal return and the information concerning all of your household members. If we failed to list any individual who is a member of your household, please add the name(s) to the list on the reverse side of the enclosed **IT-214**.

Do not sign the form if any of the financial information is incorrect. You should instead seek the assistance of a qualified tax preparer and/or file a regular **IT-214** if you are eligible for the credit. Visit the IRS Website at www.irs.gov/efile for details on filing an income tax return without paying a qualified tax preparer for help.

Do not complete this form if you have already filed an IT-214 for the current tax year.



Fecha: _____

Número del Caso: _____

Nombre del Caso: _____

Centro: _____

Aviso de Crédito Tributario de Bienes Raíces

Según nuestros archivos usted ha vivido en la misma dirección por lo menos seis (6) meses y ha pagado un alquiler mensual promedio de \$450 o menos. Por lo tanto, usted puede tener derecho a recibir un Crédito de Impuestos a Bienes Raíces del Estado de Nueva York (New York State Real Property Tax Credit) de hasta \$75 para su hogar (si alguien en su hogar tiene 65 años de edad o más, el crédito puede sobrepasar los \$75).

EL DINERO QUE USTED RECIBA DE ESTE CRÉDITO ES PARA QUE USTED SE QUEDE CON EL. No tiene que informarle a su Centro de Trabajo u Oficina de Cupones para Alimentos cuando reciba el crédito. No habrá cambio alguno en sus beneficios de Asistencia Pública o Cupones para Alimentos a causa de dicho crédito.

Para ayudarle a solicitar este crédito, hemos adjuntado un formulario electrónico para Crédito de Impuestos a Bienes Raíces para Dueños de Vivienda y Arrendatarios (Real Property Tax Credit for Homeowners and Renters [Form IT-214]), el cual hemos llenado con la información de nuestros archivos.

Para poder recibir su crédito, usted y su cónyuge tendrán que firmar y fechar el formulario adjunto al pie de la página 1, en la sección marcada por la "X." Envíe por correo el **formulario** a: **State Processing Center, P.O. Box 61000, Albany, New York 12261-0001.**

El Departamento de Impuestos y Finanzas (Department of Taxation and Finance) evaluará el formulario de reclamo y determinará si usted tiene derecho al crédito. **POR FAVOR NO SE COMUNIQUE CON SU CENTRO DE TRABAJO O CON LA OFICINA DE CUPONES PARA ALIMENTOS.**

Usted tiene la responsabilidad de cerciorarse de la exactitud de los datos que hemos proporcionado en el Formulario **IT-214** respecto a su domicilio, si usted puede ser reclamado en la declaración de impuestos federales de otro contribuyente, y los datos acerca de los miembros de su hogar. Si no hemos mencionado a algún miembro de su hogar, favor de añadir el/los nombre(s) en la lista al revés del **IT-214** adjunto.

No firme el formulario si algún dato financiero no está correcto. En tal caso, busque la ayuda de un profesional en la preparación de declaraciones de impuestos y/o presente un **IT-214** si tiene derecho al crédito. Visite la página de Internet del IRS, www.irs.gov/efile, para detalles sobre cómo presentar una declaración de impuestos sin el gasto de recurrir a un profesional de preparación de impuestos.

Nollene este formulario si usted ya ha presentado un IT-214 para el año tributario actual (current tax year).



Date: _____

Case Number: _____

Case Name: _____

New York State Nutrition Incentive Program (NYSNIP) Real Property Tax Credit Notice

Our records indicate that you have lived at the same address for at least six (6) months. Therefore, you may be eligible to receive a New York State Real Property Tax Credit of up to \$75 for your household (if anyone in your household is age 65 or older, it may be more than \$75).

THE MONEY YOU RECEIVE FROM THIS CREDIT IS YOURS TO KEEP. You do not have to inform your Food Stamp Office when you receive the credit. There will be no change in your Food Stamp benefits because of it.

To help you apply for the credit, we have enclosed a computerized Real Property Tax Credit Form (**IT-214**), which we have partially completed using information from our files. Since you are enrolled in the New York State Nutrition Incentive Program (NYSNIP), other information required to complete the **IT-214** is no longer available to us and therefore must be provided by you.

Please provide information for questions 19, 20, 21, 22, 28, 30, 31 and 33 on the **IT-214** because we are unable to complete them for you. You must provide the information asked for in these questions in order to determine if you qualify for this credit.

In order to receive your credit, you or your spouse must sign and date the enclosed form at the bottom of page 1, in the area marked "Sign here." You must mail the form to: **State Processing Center, P.O. Box 61000, Albany, NY 12261-0001.**

The Department of Taxation and Finance will review the form and determine whether or not you are eligible for the credit. **PLEASE DO NOT CONTACT YOUR FOOD STAMP OFFICE.**

You are responsible for the accuracy of the information we have provided on the enclosed **IT-214** on your behalf regarding your residency, whether you can be claimed on another taxpayer's Federal return and the information concerning all of your household members. If we failed to list any individual who is a member of your household, please add the name to the list on page 2 of the enclosed **IT-214**. Attach additional sheets if necessary.

Do not sign the form if any of the financial information is incorrect. You should instead seek the assistance of a qualified tax preparer and/or file a regular **IT-214** if you are eligible for the credit. Visit the IRS Website at www.irs.gov/efile for details on filing an income tax return without paying a qualified tax preparer for help.

Do not complete this form if you have already filed an IT-214 for the current tax year.



Fecha: _____

Número del Caso: _____

Nombre del Caso: _____

**Programa del Estado de Nueva York de Incentivo de Alimentación
(New York State Nutrition Incentive Program – NYSNIP)
Aviso de Crédito de Impuestos por Bienes Raíces**

Según nuestros archivos usted ha vivido en la misma dirección por lo menos seis (6) meses y por lo tanto puede tener derecho a recibir un Crédito de Impuestos de Bienes Raíces del Estado de Nueva York (New York State Real Property Tax Credit) de hasta \$75 para su hogar (si alguien en su hogar tiene 65 años de edad o más, el crédito puede sobrepasar los \$75).

EL DINERO QUE USTED RECIBA DE ESTE CRÉDITO ES PARA QUE USTED SE QUEDE CON EL. Usted no tiene que informarle a su Oficina de Cupones para Alimentos cuando reciba el crédito. No habrá ningún cambio en sus beneficios de Cupones para Alimentos a causa de dicho crédito.

Para ayudarle a solicitar este crédito, hemos adjuntado un formulario electrónico para Crédito de Impuestos a Bienes Raíces (Real Property Tax Credit Form [IT-214]) y lo hemos llenado parcialmente con la información en nuestros archivos. Debido a que usted está inscrito en el Programa de Incentivo de Alimentación del Estado de Nueva York (NYSNIP), debe proporcionarnos otros datos que no están a nuestra disposición, para llenar el IT-214.

Por favor proporcione la información correspondiente a las preguntas 19, 20, 21, 22, 28, 30, 31 y 33 del IT-214 porque no podemos llenarlos sin su ayuda. Usted debe proveer la información que le estamos pidiendo para determinar si califica para este crédito.

Para poder recibir su crédito, usted y su cónyuge tendrán que firmar y fechar al pie de la página 1 en la sección "Sign here" el formulario adjunto. Envíe por correo **el formulario a: State Processing Center, P.O. Box 61000, Albany, NY 12261-0001.**

El Departamento de Impuestos y Finanzas (Department of Taxation and Finance) evaluará el formulario y determinará si usted tiene derecho al crédito. **POR FAVOR NO SE COMUNIQUE CON SU OFICINA DE CUPONES PARA ALIMENTOS.**

Usted tiene la responsabilidad de cerciorarse de la exactitud de los datos que hemos proporcionado en el IT-214 adjunto respecto a su domicilio, si usted puede ser reclamado en la declaración de impuestos federales de otro contribuyente, y los datos acerca de los miembros de su hogar. Si no hemos mencionado a algún miembro de su hogar, favor de añadir el nombre en la lista en la página 2 del IT-214 adjunto.

No firme el formulario si algún dato financiero no está correcto. En tal caso, busque la ayuda de un profesional en la preparación de declaraciones de impuestos y/o presente un IT-214 regular si tiene derecho al crédito. Visite la página de Internet del IRS al www.irs.gov/efile para obtener más detalles respecto a cómo presentar una declaración de impuestos sin tener que pagarle a un profesional de preparación de impuestos.

No llene este formulario si usted ya ha presentado un IT-214 para el año tributario actual (current tax year).



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		
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number		
	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	●	
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		

Important: You **must** enter your social security number(s) in the boxes above.

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

- Were you a New York State resident for all of 2006? **1.** Yes No
 - Did you occupy the same residence for at least six months during 2006? **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.
- Did you own real property with a current market value of more than \$85,000 during 2006? **3.** Yes No
 - Can you be claimed as a dependent on another taxpayer's 2006 federal return? **4.** Yes No
 - Did you reside in public housing, or other residence completely exempted from real property taxes in 2006? *(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.
- Did you live in a nursing home during 2006? *(If you mark an X in the Yes box, see instructions.)* **6.** Yes No
- 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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Spouse if married	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Household member	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Household member	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <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 2006.

- 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.**
 - New York State additions to federal adjusted gross income **10.**
 - Social security payments not included on line 9 **11.**
 - Supplemental security income (SSI) payments **12.**
 - Pensions and annuities (including railroad retirement benefits) not included on lines 9 through 12 **13.**
 - Cash public assistance and relief **14.**
 - Other income **15.**
 - 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 2006. (Do not include any subsidized part of your rental charge.).....	19. <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	20	Adjusted rent – If line 19 includes charges for: Enter on line 20 heat, gas, electricity, furnishings, and board 50% (.5) of line 19 heat, gas, electricity, and furnishings 75% (.75) of line 19 heat, gas, and electricity 80% (.8) of line 19 heat or heat and gas 85% (.85) of line 19 none of the above 100% of line 19.....	20. <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	21	Average monthly adjusted rent (divide line 20 by the number of months you paid rent) If line 21 is more than \$450, stop ; you do not qualify for this credit.	21. <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	22	Multiply line 20 by 25% (.25); enter here and on line 28	22. <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	Homeowners only	23	Real property taxes paid during the year 2006 (see instructions).....
24		Special assessments	24. <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
25		Add lines 23 and 24	25. <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
26		Exemption for homeowners 65 and over (optional - see instructions)	26. <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
27		Add lines 25 and 26; enter here and on line 28.....	27. <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

Step 5 — Compute credit amount

28 Renters: Enter amount from line 22. **Homeowners:** Enter amount from line 27 (see instructions) **28.** , .
 If line 28 is zero or less, **stop**; no credit is allowed.

29 Enter amount from line 18 **29.** , .
 If line 29 is equal to or more than line 28, **stop**; you do not qualify for this credit.

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

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

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

33 Enter the amount from line 32 or 31, whichever is less. This is the credit for your household.
 (If more than one member of your household is filing Form IT-214, see instructions.) **33.** , .
 If you are filing this claim with your New York State income tax return, enter the line 33 amount on Form IT-150, line 42, or Form IT-201, line 67.

Step 6 — 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: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Firm's name (or yours, if self-employed)	● Employer identification number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Address	Mark an X if self-employed <input type="checkbox"/> Date <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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

- 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.