



FAMILY INDEPENDENCE ADMINISTRATION

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POLICY BULLETIN #08-145-OPE

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

Date: November 25, 2008	Subtopic(s): Forms
<p> This procedure can now be accessed on the FIAweb.</p>	<p>The purpose of this policy bulletin is to inform all Job Center and Non Cash Assistance Food Stamp (NCA FS) Center staff of the revisions to the Real Property Tax Credit Notice (W-516E) and the New York State Nutrition Incentive Program (NYSNIP) Real Property Tax Credit Notice (W-516G) forms. Also included is a copy of the New York State Department of Taxation and Finance Claim for Real Property Tax Credit For Homeowners and Renters (IT-214) form, for the 2008 tax year.</p> <p>Revisions to forms W-516E and W-516G are as follows:</p> <ul style="list-style-type: none"> • The logo has been updated • The language was revised to reflect the Agency’s most current terminology <p>Every year these forms are mailed by the Human Resources Administration’s Management Information Systems (MIS) to participants who pay \$450 or less per month in rent. Form W-516E is mailed to Cash Assistance (CA) households and form W-516G is mailed to NCA FS participants enrolled in New York State Nutrition Incentive Program (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 form IT-214, which is mailed along with forms W-516E and W-516G.</p>

HAVE QUESTIONS ABOUT THIS PROCEDURE?
Call 718-557-1313 then press 3 at the prompt followed by 1 or
send an e-mail to *FIA Call Center*

Form **W-516G** lists the questions that the participant is required to complete on form **IT-214**. The question numbers are 19, 20, 21, 22, 28, 30, 31, and 33.

Forms **W-516E** and **W-516G** advise participants to sign form **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** form instead of contacting their Job Center and/or NCA FS Center.

If a participant reports to the Job Center or the NCA FS Center with form **IT-214** or has questions regarding filing it, JOS/Workers must advise them to mail form **IT-214** to the New York State Department of Taxation and Finance, or call their toll-free telephone number at (800) 225-5829 or (800) 634-2110 (speech or hearing impaired).


Job Center Directors and NCA FS Center Managers must ensure that all previous versions of these forms, in English and in Spanish, are removed from circulation and recycled.

Samples of the revised forms are attached.

Effective Immediately

Attachments:

- W-516E** Real Property Tax Credit Notice (Rev. 11/25/08)
- W-516E (S)** Real Property Tax Credit Notice (Spanish) (Rev. 11/25/08)
- W-516G** New York State Nutrition Incentive Program (NYSNIP) Real Property Tax Credit Notice (Rev. 11/25/08)
- W-516G (S)** New York State Nutrition Incentive Program (NYSNIP) Real Property Tax Credit Notice (Spanish) (Rev. 11/25/08)
- IT-214** 2008 Tax Year New York State 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 Non Cash Assistance Food Stamp Center when you receive the credit. There will be no change in your Cash 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 (Form **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 2, in the area marked by "Taxpayer(s) sign here." You must mail the **form** to: **State Processing Center, P.O. Box 61000, Albany, NY 12261-0001.**

The New York State 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 NON CASH ASSISTANCE FOOD STAMP CENTER.**

You are responsible for the accuracy of the information we have provided on the enclosed **IT-214** form 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 page 1 of the enclosed **IT-214** form.

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** form if you are eligible for the credit. Visit the IRS Web site 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 form for the current tax year.

Fecha: _____

Número del Caso: _____

Nombre del Caso: _____

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 ÉL. No tiene que informarle a su Centro de Trabajo u Centro de Cupones para Alimentos de No Asistencia en Efectivo cuando reciba el crédito. No habrá cambio alguno en sus beneficios de Asistencia en Efectivo 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 2, en la sección marcada por la "Taxpayer(s) sign here". Envíe por correo **el formulario a: State Processing Center, P.O. Box 61000, Albany, New York 12261-0001.**

El Departamento de Impuestos y Finanzas del Estado de Nueva York (New York State 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 EL CENTRO DE CUPONES PARA ALIMENTOS DE NO ASISTENCIA EN EFECTIVO.**

Usted tiene la responsabilidad de cerciorarse de la exactitud de los datos que hemos proporcionado en el formulario adjunto **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 en la página 1 del formulario adjunto **IT-214**.

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 formulario normal **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 formulario 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 Non Cash Assistance Food Stamp Center 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 2, in the area marked "Taxpayer(s) sign here." You must mail the **form** to: **State Processing Center, P.O. Box 61000, Albany, NY 12261-0001.**

The New York State 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 NON CASH ASSISTANCE FOOD STAMP CENTER.**

You are responsible for the accuracy of the information we have provided on the enclosed **IT-214** form 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 1 of the enclosed **IT-214** form. 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** form 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 form 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 Centro de Cupones para Alimentos de No Asistencia en Efectivo 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 2 en la sección "Taxpayer(s) 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 del Estado de Nueva York (New York State Department of Taxation and Finance) evaluará el formulario y determinará si usted tiene derecho al crédito. **POR FAVOR NO SE COMUNIQUE CON SU CENTRO DE CUPONES PARA ALIMENTOS DE NO ASISTENCIA EN EFECTIVO.**

Usted tiene la responsabilidad de cerciorarse de la exactitud de los datos que hemos proporcionado en el formulario adjunto 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 nombre en la lista en la página 1 del formulario adjunto IT-214.

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 formulario normal IT-214 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

Step 1 — Enter identifying information

Form with fields for name, address, social security numbers, and state (NY).

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

Eligibility questions 1-6 with Yes/No checkboxes and a social security number field.

Table for household members with columns for name, social security number, and year of birth.

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 2008.

Income calculation table with lines 9-18 for various income sources and a final calculation line.



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 2008. <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.		
	22	Multiply line 20 by 25% (.25); enter here and on line 28	22.		
Homeowners only	23	Real property taxes paid during the year 2008 <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.		

SAMPLE

Step 5 — Compute credit amount

28	Renters: Enter amount from line 22. Homeowners: Enter amount from line 27 <i>(see instructions)</i>	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) <i>(However, if you entered an amount on line 26, multiply line 30 by 25% (.25).)</i>	31.		
32	Credit limit <i>(see instructions; enter amount from chart)</i>	32.		
33	Enter the amount from line 32 or 31, whichever is less. This is the credit for your household. <i>(If more than one member of your household is filing Form IT-214, see instructions.)</i>	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, complete **a, b,** and **c** to have your credit from line 33 deposited directly in your bank account *(see instructions)*.

a Routing number ●

b Account type: ● Checking ● Savings

c Account number ●

Third-party designee? <i>(see instr.)</i>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
Yes <input type="checkbox"/> No <input type="checkbox"/>	E-mail:		<input style="width:100%;" type="text"/>

▼ 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
E-mail:	

▼ Taxpayer(s) sign here ▼	
Your signature	
Your occupation	
● Spouse's signature and occupation <i>(if joint return)</i>	
Date	▼ Daytime phone number
E-mail:	

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

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

Please file this original scannable form with the Tax Department.

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