



# FAMILY INDEPENDENCE ADMINISTRATION

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## POLICY BULLETIN #04-197-OPE

(This Procedure replaces PB #04-03-OPE)

### REVISION OF REAL PROPERTY TAX CREDIT NOTICE (W-516E)

<b>Date:</b> November 4, 2004	<b>Subtopic(s):</b> Forms
<p> This procedure can now be accessed on the FIAweb.</p> <p> Please use Print on Demand to obtain copies of forms.</p>	<p>This policy bulletin is to inform staff that the Real Property Tax Credit Notice (<b>W-516E</b>) has been revised both to accommodate a State requirement that HRA must now use the state's Claim for Real Property Tax Credit for Homeowners and Renters (<b>IT-214</b>) form instead of the HRA version, and to provide a new address to which the form is mailed.</p> <p>In an effort to assist participants in applying for the real property tax credit, MIS will use information from WMS to pre-fill the <b>IT-214</b> form for participants who pay \$450 or less per month in rent. This form along with the <b>W-516E</b> will be mailed to participants.</p> <p>The <b>W-516E</b> advises the participants to sign the <b>IT-214</b> and mail it to the "State Processing Center, P.O. Box 61000, Albany, NY 12261-0001." Participants are advised in the <b>W-516E</b> to contact a qualified tax preparer if they have questions regarding the real property tax credit and not to contact Job Centers or Food Stamp Centers.</p> <p><i>Effective Immediately</i></p> <p><b>Attachments:</b></p> <p><b>W-516E</b> Real Property Tax Credit (Rev. 11/03/04)  <b>W-516E(S)</b> Real Property Tax Credit (Spanish) (11/03/04)  <b>IT-214</b> Claim for Real Property Tax Credit for Homeowners and Renters</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*



Date: \_\_\_\_\_

Case Number: \_\_\_\_\_

Case Name: \_\_\_\_\_

Center: \_\_\_\_\_

## Real Property Tax Credit Notice

Dear Sir/Madam:

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 \$75.00 for your household (if anyone in your household is age 65 or older, it may be more than \$75.00).

**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 claim for Real Property Tax Credit for Homeowners and Renters (Form **IT-214**) which we completed using information from our files.

In order to receive your credit, you and your spouse must sign and date the enclosed form, on the bottom of page 1, in the areas 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 that 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 Form **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 Form **IT-214** if you are eligible for the credit. Visit the IRS Web site at [www.irs.gov/efile](http://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 2004.

Mail Job #154



Fecha: \_\_\_\_\_

Número del Caso: \_\_\_\_\_

Nombre del Caso: \_\_\_\_\_

Centro: \_\_\_\_\_

## Aviso de Crédito de Contribución de Bienes Raíces

Estimado(a) Sr.(a):

Nuestros archivos indican que 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 Contribución de Bienes Raíces del Estado de Nueva York de hasta \$75.00 para su hogar (si alguien en su hogar tiene 65 años de edad o más, el crédito puede ser más de \$75.00).

### **EL DINERO QUE USTED RECIBA DE ESTE CRÉDITO ES PARA QUE SE QUEDE CON EL.**

Usted 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 de reclamo electrónico para Crédito de Contribución de Bienes Raíces para Propietarios de Vivienda e Inquilinos (computerized claim for Real Property Tax Credit for Homeowners and Renters – Form IT-214) el cual hemos rellenado 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 las secciones marcadas con una "X". Envíe por correo el formulario a: **State Processing Center, P.O. Box 61000, Albany, NY 12261-0001.**

El Departamento de Impuestos y Finanzas 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.**

Es su responsabilidad cerciorarse de la exactitud de los datos que hemos provisto en el formulario **IT-214** respecto a su domicilio, si puede ser reclamado en la declaración de impuestos 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 al revés del formulario **IT-214** adjunto. **No firme el formulario si algún dato financiero no está correcto.** En éste caso, busque la ayuda de un profesional en la preparación de declaraciones de impuestos federales y/o registre un formulario **IT-214** si usted tiene derecho al crédito. Visite la página de internet del IRS en [www.irs.gov/efile](http://www.irs.gov/efile) para obtener más detalles respecto a como presentar una declaración de impuestos sin tener que acudir y pagarle a un profesional en éste campo.

**No** rellene este formulario si usted ya ha registrado un formulario **IT-214** para el año **2004.**

Claim for Real Property Tax Credit for Homeowners and Renters



IT-214



Attach label, or print or type

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

Your first name and middle initial Your last name (for a joint claim, enter spouse's name on line below)

Spouse's first name and middle initial Spouse's last name

Current mailing address (number and street or rural route) Apartment number

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

Your social security number

Spouse's social security number

NY State county of residence

Qualifying social security number if different from above

1 Were you a New York State resident for all of 2004 (mark an X in the appropriate box)?

2 Did you occupy the same residence for at least six months during 2004?

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 2004?

4 Can you be claimed as a dependent on another taxpayer's 2004 federal return?

If you marked an X in the Yes box on line 3 or 4, stop; you do not qualify for this credit.

5 Did you live in a nursing home, public housing, or other residence completely exempted from real property taxes in 2004? (If you marked Yes, you must attach an explanation to your real property tax credit claim; see instructions.)

6 Including yourself, how many members of your household are filing Form IT-214? Enter number

7 Were any of the household members included on line 6 (or your spouse, if this is a joint claim) 65 or older on January 1, 2005? (If you marked Yes, enter qualifying social security number in the box above line 1; see instructions.)

8 Did you own or pay rent for your residence during 2004?

Complete Schedule A or B, and Schedule C, on the back before continuing.

9 Did you enter an amount for the exemption on line 20 of this claim?

10 Homeowners: enter amount from line 21. Renters: enter amount from line 25

11 Enter household gross income from line 34 (If more than \$18,000, stop; you do not qualify for this credit. If 0 or less, leave lines 12 and 13 blank.)

12 From the table below, enter the rate that applies to your household gross income

Table with 4 columns: If the amount on line 11 is: Your rate is: If the amount on line 11 is: Your rate is:
\$.01 to \$3,000 .035
\$3,001 to \$5,000 .040
\$5,001 to \$7,000 .045
\$7,001 to \$9,000 .050
\$9,001 to \$11,000 .055
\$11,001 to \$14,000 .060
\$14,001 to \$18,000 .065

13 Multiply line 11 by line 12

14 Subtract line 13 from line 10. (If line 13 is more than line 10, stop; no credit is allowed.)

15 If you entered an amount on line 20, enter 25% of line 14; or, if no entry was made on line 20, enter 50% of line 14

16 Credit limitation (see instructions; enter amount from table)

17 Enter the amount from line 15 or 16, 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.)

- Transfer the amount on line 17 of this form to Form IT-200, line 32, or to Form IT-201, line 61. Attach Form IT-214 to your return.
If you are not filing a New York State income tax return, mail this form to: STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001.

Preparer's signature, Firm's name, Address, Preparer's SSN or PTIN, Employer identification number, Date, Mark an X if self-employed

Sign here, Your signature, Spouse's signature (if joint claim), Date, Daytime phone number (optional)

**Schedule A — To be completed by homeowners. Enter the amounts you and all qualified members of your household paid during 2004.**

18 Real property taxes (including school district taxes) ..... 18.  ,  .

19 Special assessments ..... 19.  ,  .

20 The amount of taxes not paid due to the exemption for persons 65 or older under section 467 of the Real Property Tax Law (veterans' tax exemption does not qualify). This entry is optional (see instructions) ..... 20.  ,  .

21 Real property taxes paid (add lines 18 through 20). Enter here and on line 10 ..... 21.  ,  .

**Schedule B — To be completed by renters. Enter the amount of rent constituting real property taxes paid during 2004.**

If your residence was 100% exempt from real property taxes, **stop**; you do not qualify for this credit.

22 Enter the total rent you and all members of your household paid during 2004 ..... 22.  ,  .

23 If line 22 includes charges for: **Enter on line 23:**  
 heat, gas, electricity, furnishings, and board ..... 50% of line 22  
 heat, gas, electricity, and furnishings ..... 25% of line 22  
 heat, gas, and electricity ..... 20% of line 22  
 heat or heat and gas ..... 15% of line 22  
 none of the above ..... 0

24 Adjusted rent (Subtract line 23 from line 22. If monthly average is over \$450, **stop**; you do not qualify for this credit.) ..... 24.  ,  .

25 Enter 25% of line 24 here and on line 10. (If over \$1,350, **stop**; you do not qualify for this credit.) ..... 25.  ,  .

**Schedule C — To be completed by homeowners and renters. Enter the household gross income of all household members.**

26 List below the name, social security number, and the year of birth of everyone, including yourself, who lived in your household in 2004. (Attach additional sheets if necessary.) Enter the total number of household members in the boxes .. 26.

Your name	Social security number	Year of birth
Spouse's name (if married)		
Household member's name		
Household member's name		
Household member's name		

Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and the above household members received during 2004.

27 Federal adjusted gross income (from Form 1040A, line 21; Form 1040EZ, line 4; or Form 1040, line 36) If you do not have to file a federal return, see Household gross income on the front page of the instructions for this form .... 27.  ,  .

28 New York State additions to federal adjusted gross income ..... 28.  ,  .

29 Social security payments not included on line 27 ..... 29.  ,  .

30 Supplemental security income payments (SSI) ..... 30.  ,  .

31 Pensions and annuities not included on lines 27 through 30 ..... 31.  ,  .

32 Cash public assistance and relief ..... 32.  ,  .

33 Other income ..... 33.  ,  .

34 Household gross income (add lines 27 through 33). Enter this amount here, and on line 11, rounded to the nearest whole dollar ..... 34.  ,  .

35 **Direct deposit:** If you are **not** attaching this claim to your income tax return, and want your credit (from line 17) sent directly to your bank account, complete a, b, and c below (see instructions).

a Routing number  b Type:  Checking  Savings

c Account number