



Instructions for Form IT-214

Claim for Real Property Tax Credit for Homeowners and Renters

New for 2011

Debit cards are now offered as an income tax refund choice. See the line 33 instructions for more information.

Important information for same-sex married couples

The *Marriage Equality Act*, which took effect on July 24, 2011, provides that all marriages, whether of same-sex couples or different sex couples, will be treated equally under the laws of New York and have the same state tax benefits and requirements. Therefore, for tax years 2011 and after you must recompute your federal income tax return, including your federal adjusted gross income (FAGI), as if you had been able to use a married filing status. Any reference in these instructions to FAGI refers to the recomputed FAGI. The term *spouse* should be read as gender-neutral and includes *a person in a marriage with a same-sex spouse*. See our Web site for additional information.

General information

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 residences. If all members of your household are under age 65, the credit can be as much as \$75. If at least one member of your household is age 65 or older, the credit can be as much as \$375.

Do I qualify for this credit?

To qualify for the real property tax credit, you must meet **all** of these conditions for tax year 2011:

- Your household gross income was \$18,000 or less.
- You occupied the same New York residence for six months or more.
- You were a New York State resident for all of 2011.
- You could not be claimed as a dependent on another taxpayer's federal income tax return.
- Your residence was not completely exempted 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** below:

Homeowners

- You or your spouse paid real property taxes.
- Any rent you received for nonresidential use of your residence was 20% or less of the total rent 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 do I claim the credit?

Complete Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*, and attach it to your New York State personal income tax return, Form IT-201. If you don't have to file a New York return, but you qualify for this credit, just complete and file Form IT-214 to claim a refund of the credit.

Only one credit is allowed per household. If more than one household member qualifies for the credit, you may divide the credit. Each member of your household who qualifies for the credit has to file a separate Form IT-214 (see the line 33 instructions for division of the credit). However, if you and your spouse are filing a joint return, you must file a joint claim on Form IT-214.

You **cannot** file a claim for the real property tax credit for a taxpayer who died before filing a 2011 New York State personal income tax return or Form IT-214.

Amending Form IT-214 — If you need to amend a claim, write **Amended** at the top of a blank Form IT-214 for that year and complete the form with the corrected information.

Where and when do I file Form IT-214?

If you are filing a New York State income tax return, the due date and mailing address are the same for Form IT-214. Simply attach Form IT-214 to your return.

If you are filing Form IT-214 by itself, send it to: **State Processing Center, PO Box 61000, Albany NY 12261-0001**. File your 2011 claim after January 1, 2012, but not later than April 15, 2015.

The deadlines for previous years are as follows:

Year	Last date to file:
2008	April 16, 2012
2009	April 15, 2013
2010	April 15, 2014

How to fill in Form IT-214

Please follow these guidelines:

- Use black ink only (no red or other color ink or pencils) to print or type all entries.
- Do not write in dollar signs, commas, or decimal points when making entries.
- You can round money entries to the nearest dollar (fifty cents or more is rounded up). If you do round numbers, you must be consistent and round all numbers.
- If you make an entry on a line, always fill in the cents area. If rounding or using a whole dollar amount, enter **00** in the cents boxes. Do not make any entry in areas that do not apply to you unless these instructions specifically direct you to do so; treat blank lines as zero.
- Mark an **X** to fill in boxes as appropriate. Do not use a check mark. Keep your Xs and numerals inside the boxes.

Specific instructions

Step 1 — Enter identifying information

Enter the following in the spaces provided:

- **Name:** First name, middle initial, and last name for you, and, if you are filing a joint return, your spouse.
- **Mailing address:** PO box or street address, city, state, and ZIP code where you wish to receive your mail (refund and correspondence).

Foreign addresses: Enter the information in the following order: city, abbreviation for the province or state, postal code (follow the country's practice), and country. **Do not abbreviate the country name.**

If you move, notify the U.S. Postal Service of the new address.

- **Street address:** Next, enter the street address of the New York residence that qualifies you for this credit if it is different from your current mailing address or if your mailing address is a PO box. If not, enter the word **same** on the street address line.
- **Date(s) of birth and social security number(s):** Enter your date of birth and social security number (SSN) in the spaces beside your name. If you are married filing a joint return, also enter your spouse's date of birth and social security number.
- **New York State county of residence:** Enter the county in New York State where you lived on December 31, 2011.

If you live in New York City, enter one of the following county names:

If you live in	enter county
Bronx	Bronx
Brooklyn	Kings
Manhattan	New York
Queens	Queens
Staten Island	Richmond

Step 2 — Determine eligibility

Answer the questions on lines 1 through 4.

Line 5 — The management of your housing facility can tell you if the facility is completely exempt from paying real property taxes. If you mark the Yes box on line 5, you cannot claim this credit.

Line 6 — Generally, residents of nursing homes do not qualify for this credit because the nursing home is considered one household, and the residents' combined income and rent expense usually exceed the limits set for this credit. If you are a resident of a nursing home, you must attach a statement explaining how your household does not exceed the income level of \$18,000 or the average monthly rent of \$450.

Line 7 — Enter the name, social security number, and year of birth (YYYY) of any household member who is filing Form IT-214 **and** was 65 or older on January 1, 2012. If more than one household member is over age 65, enter only one on this line and all others on line 8.

Household members include all who share your residence and its furnishings, facilities, and accommodations, whether they 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, daughter, or a descendent 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.

Line 8 — Enter the name, social security number, and year of birth (YYYY) of all household members not included on line 7 who lived in the household in 2011. If you need more space, list additional names and the requested information in the same format on a separate sheet and attach it to Form IT-214.

Step 3 — Determine household gross income

Note: If someone was a member of your household for only part of the tax year, include on lines 9 through 15 the income he or she received while a member of your household.

Line 9 — Federal adjusted gross income (FAGI) includes but is not limited to: wages, salaries, tips; taxable interest income; ordinary dividends; capital gain distributions; taxable amount of pensions and annuities; and taxable amount of social security benefits.

Enter the total FAGI for all members of your household from Form 1040A, line 22; Form 1040EZ, line 4; Form 1040, line 38; or Form IT-201, line 19. If you or any member of your household does not have to file a federal or New York State return, use the instructions for the federal forms to calculate your federal adjusted gross income.

Note: Same sex married couples see *Important information* on page 1.

Line 10 — The most common New York State additions to FAGI are interest on federal and other states' bonds; public employees 414(h) retirement contributions; and NYC flexible benefit program contributions. See lines 20 through 23 of Form IT-201. For a full list of the additions, see the instructions for Form IT-201.

Line 11 — Enter on line 11 social security payments not included on line 9, including all payments received under the Social Security Act and veterans disability pensions, reduced by any Medicare premiums deducted from your benefit, reported on Federal Form SSA-1099, *Social Security Benefit Statement*.

Line 14 — Enter 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.

Line 15 — Other income may include:

- nontaxable interest received from New York State, its agencies, instrumentalities, public corporations, or political subdivisions;
- workers' compensation;
- support money, including foster care support payments;
- income earned abroad exempted by section 911 of the Internal Revenue Code (IRC);
- nontaxable strike benefits; **and**
- 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, etc.).

Do not include food stamps, medicare, medicaid, scholarships, grants, surplus food, or other relief in kind. Do not include payments made to veterans under the Federal Veterans' Dioxin and Radiation Exposure Compensation Standards Act because of exposure to herbicides containing dioxin (agent orange), or pursuant to certain agent orange product liability litigation. Also do not include payments made to individuals because of their status as victims of Nazi persecution as defined in federal Public Law 103-286.

Line 17 — From Table 1 below, enter the rate that applies to your household gross income (line 16).

Table 1

If the amount on line 16 is:	Your rate is:
\$ 3,000 or less	.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

Step 4 — Compute real property tax

A *residence* is a dwelling that you own or rent, and up to **one acre** of land around it. It must be located in New York State. If your 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. (If you do not know how much rent or real property tax you paid for the one acre surrounding your residence, contact your local assessor.) Each residence within a multiple dwelling unit may qualify. A condominium, a cooperative, or a rental unit within a single dwelling is also 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.

Lines 19 through 22 are for renters only; homeowners skip to line 23.

Line 19 Renters: Enter the **total** rent that you and all members of your household paid during 2011; do not include any subsidized part of your rental charge. If any part of your residence was rented by someone who was not a member of your household, do not include the rent paid by this individual on line 19.

Line 20 — *Adjusted rent* is the rent paid after subtracting any charges for heat, gas, electricity, furnishings, and board.

If you moved from one rented residence to another rented residence, calculate the adjusted rent for each residence. Add the total adjusted rent for all rented residences and enter on line 20.

Line 22 — Only 25% of your adjusted rent is considered real property taxes paid. Multiply the amount on line 20 by 25% (.25).

Lines 23 through 27 are for homeowners only; renters skip to Step 5.

Line 23 Homeowners: Enter any real property taxes paid for your residence by you or your spouse during 2011 to a county, city, town, village, or school district. Do not include any penalty and interest charges.

Real property taxes paid are all current, prior, and prepaid real property taxes, special ad valorem levies and assessments levied upon a residence owned or previously owned by a qualified taxpayer (or spouse, if the spouse occupied the residence for at least six months) and paid during the tax year.

Real property taxes paid also include any real estate taxes allowed (or which would be allowable if the taxpayer had filed a return on a cash basis) as a deduction for tenant-stockholders in a cooperative housing corporation under IRC section 216.

If any part of your 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 was part of a larger unit, include only the amount of real property taxes paid that can be reasonably 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.

Line 24 — Enter any special assessments, but do not include any penalty and interest charges.

Line 26 Option for homeowners age 65 or older: If you are a homeowner age 65 or older, you may elect to include real property taxes not paid due to the exemption from tax under the Real Property Tax Law (RPTL) section 467. However, if you choose to include this amount on line 26, your credit before limitation will be 25% (instead of 50%) of your eligible real property taxes. Complete the Worksheet below to see if including the exemption amount on this line will result in a greater tax credit.

If you do not know the amount exempted from tax, contact your local assessor. Do not include the veterans' tax exemption or the STAR exemption on this line.

Worksheet

- a) Enter the amount from line 25 of Form IT-214..... a. _____
- b) Enter the RPTL section 467 exemption amount.. b. _____
- c) Add lines a and b..... c. _____
- d) Enter the amount from line 18 of Form IT-214.. d. _____
- e) Subtract line d from line c..... e. _____
- f) Multiply line e by 25% (.25)..... f. _____
- g) Subtract line d from line a..... g. _____
- h) Multiply line g by 50% (.5) h. _____

If line f is larger than line h, enter the RPTL section 467 exemption amount on line 26.

If line h is larger than line f, leave line 26 blank.

Step 5 — Compute credit amount

Line 28 — If you **rented** your residence for all of 2011, enter the amount from line 22.

If you **owned** your residence for all of 2011, enter the amount from line 27.

If you **owned** your residence **for part of the tax year and rented** your residence **for part of the tax year**, add the amount from line 27 to the amount from line 22. Enter the total on line 28.

The amount on line 28 must be greater than zero to claim this credit. Do not submit this form if line 28 is zero or less.

Line 31 — If you entered an amount on line 26 for the exemption for taxpayers 65 and older, multiply line 30 by 25% (.25). If you made no entry on line 26, multiply line 30 by 50% (.5) and enter the result.

Line 32 — The credit cannot be more than the amount listed in the chart below that applies to your household. Select your household limitation from the proper column, and enter the credit limit on line 32.

If the amount on line 16 is:	and you made an entry on line 7, enter on line 32:	and you did not make an entry on line 7, enter on line 32:
\$ 1,000 or less	\$375	\$75
1,001 to 2,000	358	73
2,001 to 3,000	341	71
3,001 to 4,000	324	69
4,001 to 5,000	307	67
5,001 to 6,000	290	65
6,001 to 7,000	273	63
7,001 to 8,000	256	61
8,001 to 9,000	239	59
9,001 to 10,000	222	57
10,001 to 11,000	205	55
11,001 to 12,000	188	53
12,001 to 13,000	171	51
13,001 to 14,000	154	49
14,001 to 15,000	137	47
15,001 to 16,000	120	45
16,001 to 17,000	103	43
17,001 to 18,000	86	41

Line 33 — If more than one member of your household is filing Form IT-214, you can divide the line 33 amount equally among all filers, or you can divide the amount any way you want if you each agree to the amount of your share and attach a copy of the agreement to your Form IT-214. Enter only your share of the credit on line 33 (and on your return if you have to file one). If you are married and filing a joint Form IT-214, do not divide the credit.

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 attaching your claim to an income tax return, you must mark an **X** in only one box below line 33 to indicate your refund choice. You now have three ways to receive your refund: **direct deposit** into your bank account, **debit card** by mail, or **paper check** by mail.

Direct deposit — The Tax Department will deposit the amount of your refund into your personal bank account. Direct deposit is secure and is the **fastest** way to get your refund.

NEW Debit cards — Debit cards are secure, easy to use, and flexible. If you filed a joint claim, separate debit cards will be sent in one envelope to you and your spouse. One or both of you can activate your card(s). Once activated, either card can access the entire amount of the refund. In most instances, there's no charge to you for using the card. You can get cash from a bank (you do not need an account, but will need to show ID; no fee for the first withdrawal, which can be for the entire refund amount, \$1 fee for each withdrawal after that); deposit it into your bank account (consider direct deposit instead); make purchases; make ATM withdrawals; and pay bills online. There may be a fee for using an ATM that is not in the issuer's network and for certain other activities (more information will be provided with the card, or you can visit www.bankofamerica.com/nyrefund for details).

Paper check refunds — We will mail your refund check to the mailing address entered on your claim. Paper checks for joint filers will be issued with both names and must be signed by both spouses. Paper checks take weeks to be processed, printed, and mailed.

If you don't have a bank account, you will likely be charged a fee to cash your check. You may want to consider a debit card refund instead (see *Debit cards* above for more information).

Step 6 — Enter account information for direct deposit (skip Step 6 if you are filing Form IT-214 with your NYS income tax return)

If you chose direct deposit at line 33, enter your account information on line 34 for a fast and secure direct deposit of your refund. If you don't enter complete and correct account information at line 34, the deposit cannot be done, and you'll receive a check in the mail.

Note: Banking rules prohibit us from honoring requests for direct deposit when the funds for your refund would go to an account outside the U.S. Therefore, if you marked this box, we will send a check to the mailing address on your claim form.

Enter your routing and account numbers (see below).

The image shows a sample check form with the following details:

- Payee: JOHN SMITH, MARY SMITH, 999 Maple Street, Someplace, NY 10000
- Bank: SOME BANK, Someplace, NY 10000
- Routing Number (Line 34a): 090090099
- Account Number (Line 34c): 1357902468
- Check Number: 1234
- Amount: \$ 1234
- Callout box: Do not include the check number

Note: The routing and account numbers may appear in different places on your check.

Line 34a — Enter your bank’s 9-digit routing number. If the first two digits are not 01 through 12, or 21 through 32, the direct deposit will be rejected and a refund check sent instead. On the sample check above, the routing number is 090090099. If your check states that it is payable through a bank different from the one where you have your checking account, **do not** use the routing number on that check. Instead, contact your bank for the correct routing number to enter on line 34a.

Line 34b — Mark an **X** in the box for the type of account, checking or savings.

Line 34c — Enter the account number where you want your real property tax credit deposited. If you mark *Checking* on line 34b, enter the account number shown on your checks. (On the sample check, the account number is 1357902468. **Do not** include the check number.) If you mark *Savings* on line 34b, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank.

The department will **not** notify you that your refund of real property tax credit has been deposited. Any refund to which you may be entitled will be reflected in your bank statement. However, if the amount we deposit is different from the amount of real property tax credit you claimed on your Form IT-214, we will send you a written explanation of the adjustment within two weeks from the date your refund of your real property tax credit is deposited.

For information relating to collection of debts and disclaiming of spouse’s debt, see the instructions for Form IT-201.

Third-party designee

Complete this section only if you are **not** filing this claim with your New York State personal income tax return.

Do you want to authorize a friend, family member, or any other person (third-party designee) to discuss your claim with the New York State Tax Department?

If **No**, mark an **X** in the *No* box.

If **Yes**, mark an **X** in the *Yes* box. Print the designee’s name, phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your claim to discuss it with the Tax Department, print the preparer’s name and phone number in the spaces for the designee’s name and phone number (you do not have to provide a PIN).

If you mark the *Yes* box, you (and your spouse, if filing a joint claim) are authorizing the Tax Department to discuss with the designee any questions that arise during the processing of your claim. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your claim;
- call the Tax Department for information about the processing of your claim or the status of your refund; **and**

- respond to certain Tax Department notices that you share with the designee about math errors, offsets, and claim preparation. We will not send notices to the designee.

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file a power of attorney. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file a power of attorney.

The authorization will end automatically one year after the later of April 17, 2012, or the date you filed your claim.

Sign Form IT-214 and attach it to the return you are filing. If you are not filing a return, mail Form IT-214 to: State Processing Center, PO Box 61000, Albany NY 12261-0001. Be sure to keep a copy.

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?* below 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. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: State Processing Center, 101 Enterprise Drive, Kingston NY 12401.

If you pay someone to prepare Form IT-214, the paid preparer must also sign it and fill in the other blanks in the paid preparer’s area. If someone prepares Form IT-214 for you and does not charge you, that person should not sign it.

Note to paid preparers — When signing Form IT-214, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

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): (518) 485-5082



Claim for Clean Heating Fuel Credit

Tax Law — Section 606(mm)

IT-241

Fiscal-year filers enter tax period:

beginning and ending

Attach this form to Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return

Identifying number as shown on return

Part 1 — Individual (including sole proprietor), partnership, and estate or trust (see instructions)

A Purchase date	B Gallons of bioheat eligible for credit	C Percentage of biodiesel per gallon of bioheat <i>(enter as a decimal, not to exceed .20)</i>	D Multiply column B by column C

- 1 Total of column D amounts from additional sheet(s), if any **1.** .
- 2 Clean heating fuel credit (add the column D amounts, including any amount on line 1; see instructions) ... **2.** .

Fiduciary: Include the line 2 amount on the *Total* line of Part 4, column C.
All others: Enter the line 2 amount on line 7.

Part 2 — Partnership, New York S corporation, estate, and trust information

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the clean heating fuel credit from that entity, complete the following information for each partnership, New York S corporation, estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name of entity	Type	Employer identification number
		<input type="text"/>
		<input type="text"/>
		<input type="text"/>
		<input type="text"/>

Part 3 — Partner's, shareholder's, or beneficiary's share of credit

Partner	3 Enter your share of the credit from your partnership (see instructions)	3. <input type="text"/> . <input type="text"/>
S corporation shareholder	4 Enter your share of the credit from your S corporation (see instructions)	4. <input type="text"/> . <input type="text"/>
Beneficiary	5 Enter your share of the credit from the fiduciary's Form IT-241, Part 4, column C.....	5. <input type="text"/> . <input type="text"/>
	6 Total (add lines 3, 4, and 5)	6. <input type="text"/> . <input type="text"/>

Fiduciary: Include the line 6 amount on the *Total* line of Part 4, column C.
All others: Enter the line 6 amount on line 8.



Part 4 – Beneficiary’s and fiduciary’s share of credit (see instructions)

A	B	C
Beneficiary’s name (same as on Form IT-205, Schedule C)	Identifying number	Share of clean heating fuel credit
Total (fiduciaries, enter the amount from line 2 plus the amount from line 6)		. <input type="text"/>
	<input type="text"/>	. <input type="text"/>
	<input type="text"/>	. <input type="text"/>
Fiduciary	<input type="text"/>	. <input type="text"/>

Part 5 – Computation of clean heating fuel credit

Individual and partnership	7	Enter the amount, or your share of the amount, from line 2	7.	. <input type="text"/>
Partner, S corporation shareholder, beneficiary	8	Enter the amount from line 6.....	8.	. <input type="text"/>
Fiduciary	9	Enter the amount from Part 4, <i>Fiduciary</i> line, column C	9.	. <input type="text"/>
	10	Total clean heating fuel credit (add lines 7, 8, and 9; see instructions)	10.	. <input type="text"/>