



# Instructions for Form NYC-210 Claim for City of New York School Tax Credit

## General information

### Who qualifies

To claim the city of New York school tax credit, you must have lived in the city of New York for all or part of 2001. However, you cannot claim this credit if you can be claimed as a dependent on another taxpayer's federal return. If you qualify for the credit, we will compute the amount of credit for you and send you the amount of the credit.

### Purpose of form

Use Form NYC-210 to claim your city of New York school tax credit if you qualify and are **not** filing a return on Form IT-100, IT-200, IT-201, or IT-203 for 2001. If you are filing a tax return, you will claim the city of New York school tax credit on your return (we will compute the credit for Form IT-100 filers); do not file Form NYC-210.

### Filling in your claim form

If you received one, remove the peel-off label from the address sheet in your envelope and place it in the name and address box at the top of your return. Check the label to make sure the information on it is complete and correct.

If your name or your spouse's name or your address is wrong, cross it out and make the corrections directly on the label. Space for each name on the label is limited to 36 characters. Do not correct the label if it is correct except for some missing final characters.

If you do not have a peel-off label, please keep your name and address entries within the space provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided.

**You must enter your social security number(s) in the boxes to the right of the name and address box.** Be sure your social security numbers are in the same order as your names.

Please print (using a blue or black ballpoint pen; no pencils please) or type all "X" marks and numbers in the boxes or spaces provided. Write your numbers and "X" marks like this:

1	2	3	4	5	6	7	8	9	0	X
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### Line instructions

Print or type the information requested in the name and address box at the top of the form. Enter your name, address, and social security number. Also enter the county of residence in New York City that qualifies you for the credit: Kings County (Brooklyn), Bronx, New York County (Manhattan), Richmond County (Staten Island) or Queens. Married taxpayers enter both social security numbers. On the bottom line of the name and address box, enter the address where you lived in New York City in 2001 if it is different from your mailing address. If not, enter the word **same** on this line.

### Deceased individuals

Enter the name of the deceased individual and, in the boxes provided, list the date of death in month, day, and last 2 digits of year order.

### Line 1

Show what type of claim you are filing by marking an "X" in only **one** box. For help with determining what type of claim you are filing see below.

**Single** - You are single if you are unmarried or separated from your spouse by a divorce or separate maintenance decree and you do not qualify as a surviving spouse (see below). If you are single, compute your credit using lines 1 through 3 and line 6 (if applicable).

**Married** - You are married if, on the last day of 2001, you were married and living together as husband and wife, or you were married and living apart, but not legally separated under a decree of divorce or separate maintenance.

You are also considered married if your spouse died during 2001.

### Should you file a combined claim or should you file a separate claim?

Generally, married taxpayers should file a combined claim by checking box b and using lines 2 through 5 and, if applicable, line 6. One check made out to both spouses will be sent for all combined claims. If one spouse on a combined claim is not eligible for the credit because he or she can be claimed as a dependent on another taxpayer's federal return or because they did not live in New York City at all during 2001, a check for the credit of the eligible spouse will be issued in both spouses' names.

Married taxpayers who want separate checks for each spouse's credit amount must file separate claims checking box c and using lines 2 and 3 and, if applicable, line 6.

**Surviving spouse** - You are a surviving spouse if you meet **all** of the following conditions:

- your spouse died in 1999 or 2000, and you did not remarry in 1999, 2000, or 2001; and
- you have a child, adopted child, stepchild, or foster child who lived in your home for all of 2001 and you could have claimed the child as a dependent if you filed a federal return (temporary absences, such as for school, vacation, or medical care count as time lived in your home); and
- you paid over half of the expenses of keeping up your home.

Complete lines 1 through 3 and line 6 (if applicable) if you are a surviving spouse.

### Line 3

Enter in the boxes the number of months **you** lived in New York City in 2001. In determining the number of months, count any period of more than one-half month as a full month. Do not count any period of one-half month or less.

*Example: You lived in the city of New York from November 16 to December 31, 2001. You would not count November as a month lived in New York City, but you would count December. Therefore, you would enter **01** on line 3.*

*Since you lived in the city of New York for less than **10** months, you would enter **0** in the first box and the number of actual months in the second box. If you lived in the city of New York for ten, eleven, or twelve months of the year, you would enter the actual number of months (10, 11, or 12).*

### Line 5

Enter in the boxes the number of months **your spouse** lived in New York City during 2001. If your spouse died during 2001 and lived in New York City from January 1, 2001 until time of death, enter 12 on line 5. If your spouse moved into or out of New York City prior to his or her death, enter on line 5 the number of months he or she lived in New York City during 2001.

**The chart below will help you estimate the amount of your refund.**

Number of months of New York City residence	Single, or married filing a separate claim	Married filing a combined claim, or surviving spouse
1	\$ 5.21	\$ 10.42
2	10.42	20.83
3	15.63	31.25
4	20.83	41.67
5	26.04	52.08
6	31.25	62.50
7	36.46	72.92
8	41.67	83.33
9	46.88	93.75
10	52.08	104.17
11	57.29	114.58
12	62.50	125.00

**Line 6 - Direct deposit**

Complete lines 6a through 6c if you want us to deposit your refund directly into your bank account.

On line 6a, enter the routing number shown on the checks issued by your bank (see sample check on this page). The routing number **must** be nine digits. If the first two digits are not 01 through 12, or 21 through 32, the direct deposit will be rejected and a check sent instead. On the sample check on this page, the routing number is 090090099. Your check may state that it is payable through a bank different from the one where you have your checking account. If so, do not use the routing number on that check. Instead, contact your bank for the correct routing number to enter on this line.

On line 6b, check the box for the type of account, checking or savings.

On line 6c enter your account number shown on your checks (see sample check on this page). 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. On the sample check on this page, the number is 1357902468.

Any refund that you may be entitled to will be reflected in your bank statement.

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

**Line 7**

**Authorization for paid preparer**

If you want to authorize the Tax Department to discuss this claim with the paid preparer listed at the bottom of your Form NYC-210, mark an X in the Yes box. If you do not want to authorize the Tax Department to discuss your claim with that paid preparer, mark an X in the No box.

By marking an X in the Yes box (and only the Yes box), you authorize the paid preparer or other employees of a designated tax return preparer firm to receive confidential information from the Tax Department relevant to this claim. This does not provide a paid preparer with authority to make any binding commitments on your behalf with the Tax Department.

If you want to designate an individual to represent you or otherwise act on your behalf, such as by executing waivers, consents, or closing agreements, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department.

Copies of statutory tax notices or documents (such as *Notice of Deficiency*) will not be sent to paid preparers. If you want copies of statutory tax documents sent to a representative, you must file Form POA-1.

**Make sure you receive your refund**

Every year about 40,000 refund checks are returned to the Tax Department, largely because of mailing address problems. Many of these checks eventually reach their owners after this delay, but many others never do, despite our best efforts.

You can receive your refund check without delay. Please remember these important points:

- Make sure you enter your social security number(s) at the top of your return.
- We mail the refund to the mailing address shown on this claim form.
- Don't assume that we already have your correct address. Check it.
- Make sure the address is **complete** - include **c/o** if necessary, and P.O. box and apartment numbers, if any.
- If you're moving, notify the U.S. Postal Service of the new address.
- If you use a computer, make sure your software is printing your address properly.
- Make sure everything is legible.
- If someone else is preparing your claim make sure they have your correct address.

**Need help?**



**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For tax information:	1 800 225-5829
To order forms and publications:	1 800 462-8100
Refund status:	(electronically filed) 1 800 353-0708
	(direct deposit) 1 800 321-3213
	(all others) 1 800 443-3200

(Automated service for refund status is available 24 hours a day, seven days a week.)

From areas outside the U.S. and outside Canada: (518) 485-6800



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week.

1 800 748-3676



**Internet access:** [www.tax.state.ny.us](http://www.tax.state.ny.us) (for forms, publications, your refund status, to check your estimated tax account, and other information)



**Hotline for the hearing and speech impaired:** 1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), 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, please call 1 800 225-5829.



**If you need to write,** address your letter to:  
 NYS TAX DEPARTMENT  
 TAXPAYER ASSISTANCE BUREAU  
 W A HARRIMAN CAMPUS  
 ALBANY NY 12227