



Claim for Long-Term Care Insurance Credit

Tax Law - Section 606(aa)

| | |
|----------------------------|---------------------------------------|
| Name(s) as shown on return | Identifying number as shown on return |
|----------------------------|---------------------------------------|

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Schedule A – Individuals (including sole proprietors), partnerships, and fiduciaries

| | | |
|--|---|-----|
| 1 Qualified long-term care insurance premiums paid for the current tax year (see instructions) | 1 | .00 |
| 2 Credit rate (20%) | 2 | .20 |
| 3 Credit for qualified long-term care insurance (multiply line 1 by line 2) | 3 | .00 |

Fiduciaries: Include the amount from line 3 in the *Total* line of Schedule D, column C.

All others: Enter the amount from line 3 on Schedule E, line 8.

Schedule B – Partnership, S corporation, estate, and trust information (see instructions)

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 long-term care insurance 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 ID number |
|----------------|------|--------------------|
| | | |
| | | |

Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

| | | | | |
|----------------------------------|---|--|---|-----|
| Partner | 4 | Enter your share of the credit from your partnership | 4 | .00 |
| S corporation shareholder | 5 | Enter your share of the credit from your S corporation | 5 | .00 |
| Beneficiary | 6 | Enter your share of the credit from the fiduciary’s Form IT-249, Schedule D, column C | 6 | .00 |
| | 7 | Totals (add lines 4, 5, and 6) | 7 | .00 |

Fiduciaries: Include the amount from line 7 in the *Total* line of Schedule D, column C.

All others: Enter the amount from line 7 on Schedule E, line 9.

Schedule D – Beneficiary’s and fiduciary’s share of credit (see instructions)

| A Beneficiary’s name (same as on Form IT-205, Schedule C) | B Identifying number | C Share of qualified long-term care insurance credit |
|--|-------------------------|---|
| Total (enter the amount from Schedule A, line 3, plus the amount from Schedule C, line 7) | | .00 |
| | | .00 |
| | | .00 |
| Fiduciary | | .00 |

(continued on back)



Schedule E – Computation of credit available for the current year

| | | | | |
|--|-----------|---|-----------|-----|
| Individuals and partnerships | 8 | Enter the amount from Schedule A, line 3 | 8 | .00 |
| Partners, S corporation shareholders, beneficiaries | 9 | Enter the amount from Schedule C, line 7 | 9 | .00 |
| Fiduciaries | 10 | Enter the amount from Schedule D, <i>Fiduciary</i> line, column C | 10 | .00 |
| | 11 | Total credit available for the current year (add lines 8, 9, and 10) | 11 | .00 |

Full-year NYS resident individuals, estates, and trusts: Complete Schedule F and Schedule H.
Nonresident and part-year resident individuals, estates, and trusts: Complete Schedule G and Schedule H.
Partnerships: Enter the line 11 amount on Form IT-204, line 145.

Schedule F – Full-Year New York State residents computation of total credit

| | | |
|--|------------|-----|
| 12a If your NYAGI is less than \$250,000, enter the amount from line 11, otherwise enter 0 | 12a | .00 |
| 12b Enter the amount from line 12a or \$1,500, whichever is less | 12b | .00 |
| 13 Enter the carryover credit from last year's Form IT-249 | 13 | .00 |
| 14 Total credit (add lines 12b and 13; complete Schedule H) | 14 | .00 |

Schedule G – New York State nonresidents and part-year residents computation of total credit

| | | |
|---|------------|-----|
| 15 If your NYAGI is less than \$250,000, enter the amount from line 11, otherwise enter 0 | 15 | .00 |
| 16 Income percentage from this year's Form IT-203, line 45, or Form IT-205-A, line 12 (if the income percentage is more than 100% (1.0000), enter 1.0000)..... | 16 | |
| 17a Nonresident and part-year resident credit (multiply line 15 by line 16) | 17a | .00 |
| 17b Enter the amount from line 17a or \$1,500, whichever is less | 17b | .00 |
| 18 Enter the carryover credit from last year's Form IT-249 | 18 | .00 |
| 19 Total credit (add lines 17b and 18; complete Schedule H)..... | 19 | .00 |

Schedule H – Computation of credit used and carried over

| | | |
|---|-----------|-----|
| 20 Tax due before credits (see instructions) | 20 | .00 |
| 21 Credits applied against the tax before this credit (see instructions) | 21 | .00 |
| 22 Net tax (subtract line 21 from line 20) | 22 | .00 |
| 23 Credit used for the current tax year (see instructions) | 23 | .00 |
| 24 Amount of credit available for carryover to next year. Full-year residents: Subtract line 23 from line 14. Nonresidents and part-year residents: Subtract line 23 from line 19..... | 24 | .00 |

