



Instructions for Form NYC-210

Claim for New York City School Tax Credit

NYC-210-I

Did you know? You may choose direct deposit of all or part of your New York State personal income tax refund in up to three New York State 529 college savings accounts (NYS 529 accounts) if you file Form IT-201, *Resident Income Tax Return* or Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. If you choose direct deposit of your refund into a NYS 529 account, do **not** file Form NYC-210 to claim your NYC school tax credit. Instead, claim the credit by completing Form IT-201 or IT-203 (even if you are not otherwise required to file a New York State return), and attach Form IT-195, *Allocation of Refund*. There is no minimum deposit into the College Savings Program Direct Plan. The minimum deposit into the Advisor Guided College Savings Program is \$25. For information about filing Form IT-201 or IT-203 and Form IT-195, see the instructions for Form IT-201 or IT-203.

For information about the NYS 529 college savings program, visit their website at www.nysaves.org.

General information

Who qualifies

To claim the New York City (NYC) school tax credit, you must have lived in NYC for all or part of 2022. However, you cannot claim this credit if you can be claimed as a dependent on another taxpayer's federal return. If you qualify, we will compute the amount of your credit.

Purpose of form

If you qualify for the NYC school tax credit and are **not** filing a tax return on Form IT-201 or IT-203 for 2022, use Form NYC-210 to claim your NYC school tax credit. File your Form NYC-210 as soon as you can after January 1, 2023. You must file your 2022 claim no later than April 15, 2026. We will compute the amount of your credit.

If you **are** filing a tax return, you will claim and compute your credit on your return; do not file Form NYC-210. File your New York State income tax return as soon as you can after January 1, 2023, but no later than April 18, 2023.

Filing Form NYC-210 for past years

If you qualified to file Form NYC-210 for past years but failed to do so, you may still be able to receive a NYC school tax credit for those years. To determine if you can file Form NYC-210, see the table below:

Year	Last date to file
2019	July 17, 2023
2020	May 17, 2024
2021	April 15, 2025

Filling in your claim form

Print (use black ink only; no red or other color ink or pencils) or type all **X** marks and other entries in the boxes and spaces provided. Do not enter dashes or slashes.

Keep your name and address entries within the spaces provided. For example, your first name should not go past the vertical line separating it from your middle initial (MI), which has its own entry area.

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.**

You must enter your date(s) of birth and Social Security number(s) in the boxes to the right of the name and address box. If married, be sure your dates of birth and Social Security numbers are in the same order as your names.

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. On the bottom line of the name and address box, enter the address where you lived in New York City in 2022 if it is different from your mailing address. If not, enter the word **same** on this line.

Decedent information – If the taxpayer whose name is listed **first** on the credit form died after December 31, 2021, enter the date of death in the box labeled *Taxpayer's date of death*, in month, day, and year (4 digit) order. If the taxpayer whose name is listed **second** on the credit form died after December 31, 2021, enter the date of death in the box labeled *Spouse's date of death*. If you marked an **X** in box d, *Qualifying*

surviving spouse, decedent information is not required (see information about qualifying surviving spouse below).

Type of claim

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 qualifying surviving spouse (see below). If you are single, complete lines 1, 2, and 5.

Married – You are married if, on the last day of 2022, you were married and living together, or you were married and living apart, but not legally separated under a decree of divorce or separate maintenance.

Note: *Married* includes a marriage between same-sex spouses.

If your spouse died in 2022, you may file as married for that year. You cannot file as married for subsequent years unless you remarry.

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

Married taxpayers should file a combined claim by marking an **X** in box b and completing lines 1 through 5 if they want to receive one credit amount for their combined claim. If only one spouse is eligible for the credit, a combined claim may still be filed for the credit amount of the eligible spouse. However, if married taxpayers want to receive separate credit amounts for each eligible spouse, each spouse must file a separate claim marking an **X** in box c and completing lines 1, 2, and 5.

Qualifying surviving spouse – You are a qualifying surviving spouse if you meet **all** of the following conditions:

- Your spouse died in 2020 or 2021, and you did not remarry before the end of 2022.
- You have a child, adopted child, or stepchild (not a foster child) whom:
 - you claimed as a dependent if you filed a federal return, or
 - you could have claimed as a dependent if you filed a federal return except that, for 2022:
 - the child had gross income of \$4,400 or more,
 - the child filed a joint return, or
 - you could be claimed as a dependent on someone else's return.
- The child lived in your home for all of 2022 (temporary absences, such as for school, vacation, or medical care, count as time lived in your home).
- You paid over half of the expenses of keeping up your home.
- You could have filed a joint return with your spouse the year they died, even if you did not actually do so.

Complete lines 1, 2, and 5 if you are a qualifying surviving spouse.

Line instructions

Line 2 – Enter in the box the number of months **you** lived in NYC in 2022. 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 NYC from November 16 to December 31, 2022. You would not count November as a month lived in NYC, but you would count December.*

Line 4 – Enter in the box the number of months **your spouse** lived in NYC during 2022. If your spouse died during 2022 and lived in NYC from January 1, 2022, until time of death, enter **12** on line 4. If your spouse moved into or out of NYC prior to their death, enter on line 4 the number of months they lived in NYC during 2022.

Use this chart to estimate the amount of your refund.*

Number of months of NYC residence	Single, or married filing a separate claim	Married filing a combined claim, or qualifying surviving spouse
1	\$ 5	\$ 10
2	10	21
3	16	31
4	21	42
5	26	52
6	31	63
7	36	73
8	42	83
9	47	94
10	52	104
11	57	115
12	63	125

*Note: The statutory credit amounts have been rounded.

Line 5 – You must mark an **X** in only one box at line 5 to indicate your refund choice. You have two ways to receive your refund: **direct deposit** into your bank account or **paper check** by mail.

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


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

Line 6 – Enter account information for direct deposit

If you marked the box that indicates your refund would go to an account outside the U.S., **stop**. Do not complete lines 6a, 6b, or 6c (see *Note* below). **All others**, supply the information requested for lines 6a, 6b, and 6c.

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.

If you chose direct deposit at line 5, enter your account information at line 6 for a fast and secure direct deposit of your refund. If you do not enter complete and correct account information at line 6, the deposit cannot be done, and you will receive a check in the mail.

 Use the sample image as a guide; enter your own information **exactly** as it appears on your own check or bank records. Do not enter the information from the sample check below.

Line 6a – Mark an **X** in the box for the type of account.

Line 6b – Enter **your** bank's 9-digit routing number (refer to your check or contact your bank). The first two digits always begin with 01 through 12, or 21 through 32. On the sample check below, the routing number is 11111111.

Note: 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 6b.

Line 6c – Enter **your** account number. If you marked personal or business checking on line 6a, enter the account number shown on your checks. If you marked personal or business savings on line 6a, enter 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. On the sample check below, the account number is 9999999999.

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

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

Third-party designee

Do you want to authorize a friend, family member, return preparer, or any other individual (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, email address, and any five numbers the designee chooses as their 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 an email address or 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 related to this claim. You are also authorizing the designee to give and receive confidential taxpayer information relating to:

- this claim, including missing information,
- the status of your claim or refund, and
- any notices arising from this filing that you share with the designee (they will not be sent to the designee).

This authorization will not expire but will only cover matters relating to this claim. If you decide to revoke this designee's authority at any time, call us (see *Need help?* on the back of Form NYC-210).

You are not authorizing the designee to receive your refund, bind you to anything, or otherwise represent you before the Tax Department. If you want someone to represent you or perform services for you beyond the scope of the third-party designee, you must designate the person using a power of attorney (for example, Form POA-1, *Power of Attorney*). For additional information on third-party designees and other types of authorizations, visit our website.

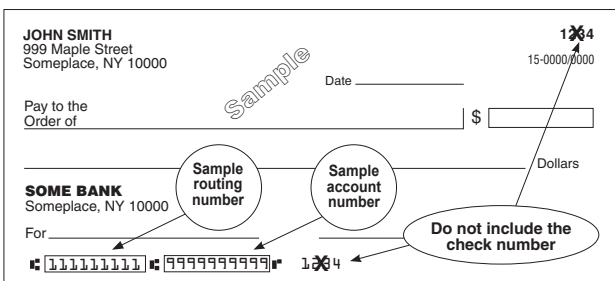
Paid preparer's signature – If you pay someone to prepare your form, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your form. A person who prepares your form and does not charge you should not fill in the paid preparer's area.

Paid preparer's responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN or an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our website for more information about the tax preparer registration requirements.



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