



NYS Training for Tax Preparers

New York State Credits

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New York State Credits

Overview

New York State offers a variety of tax credits. It's your responsibility to claim all credits for which your client qualifies. Some examples are:

- Earned Income Credit (IT-215)
- Noncustodial Parent Earned Income Credit (IT-209)
- Child Tax Credit (IT-213)
- Child and Dependent Care Credit (IT-216)
- College Tuition Credit (IT-272)
- College Itemized Deduction (IT-272)
- New York City School Tax Credit (NYC-210)



Overview Continued

Additional examples of important tax credits include:

- Real Property Tax Credit (IT-214)
- Volunteer Firefighters and Ambulance Workers Credit (IT-245)
- Alternative Fuels and Electric Vehicle Recharging Property Credit (IT-637)
- Farmers School Tax Credit (IT-217)
- New York State Resident Credit (IT-112-R)
- Claim for Nursing Home Assessment Credit (IT-258)
- Claim for Long-term Care Insurance (IT-249)
- Information on START-UP NY program

This lesson will serve to familiarize you with these tax credits.



Who is Eligible to Claim the Earned Income Credit? (IT-215)

You may be entitled to claim this credit if you:

- did not claim the [Noncustodial Parent New York State Earned Income Credit](#), and
- qualified for and claimed the federal earned income tax credit. For more information on qualifying for the federal credit, see the [IRS EITC home page](#).



Who Qualifies for the Earned Income Credit?

To qualify for the **New York State earned income credit** (NYS EIC) you must have claimed the federal earned income credit.

To qualify for the **New York City earned income credit** (NYC EIC) you must:

- have been a full-year or part-year resident of New York City; **and**
- have claimed the federal earned income credit.

Note: Because of the different methods for computing the two credits (NYS EIC and NYC EIC), if you qualify for the NYC EIC, you may end up with a NYC EIC amount even if you do not end up with a NYS EIC amount (line 16 of Form IT-215). Be sure to complete **Worksheet C, New York City earned income credit**, on page 3 to compute your NYC EIC.

If you are a resident or part-year resident, you may qualify for a refund of any earned income credit in excess of your tax liability. Nonresidents of New York State **do not** qualify for a refund of the NYS EIC.



How to Claim the Earned Income Credit

To claim the **NYS EIC**, you must:

- complete Form IT-215 using the information from your federal return, worksheets, and, if applicable, the federal earned income credit line instructions, and
- file Form IT-215 with your New York State income tax return.

To claim the **NYC EIC**, you must:

- complete Form IT-215, using the information from your federal return, worksheets, and, if applicable, the federal earned income credit line instructions;
- complete *Worksheet C, New York City earned income credit*, on page 3; and
- file Form IT-215 with your New York State income tax return if you qualify for the credit(s).



How Much is the Earned Income Credit? (IT-215)

The credit is equal to 30% of your allowable federal earned income tax credit, reduced by the amount of any household credit.



Is the Earned Income Credit Refundable (IT-215)?

- Full year residents: fully refundable
- Non residents: non refundable
- Part-year residents: partially refundable



Learn More About the Earned Income Credit (IT-215)

For additional information on claiming this credit, see:

- [Form IT-215, Claim for Earned Income Credit](#) and [its instructions](#)
- [Get all the credit you deserve with Earned Income Tax Credits](#)
- [Get the tax refund you're entitled to](#)



Knowledge Check

If the taxpayer is not eligible for the Federal EITC, can the taxpayer still file IT-215 for New York State?

- Yes
- No



Knowledge Check

 If the taxpayer is not eligible for the Federal EITC, can the taxpayer still file IT-215 for New York State?

- Yes
- No

To claim the New York City EIC you must:

- have claimed the federal earned income credit
- have been a full-year or part-year resident of New York City
- neither of the above
- both of the above



Knowledge Check



- ✓ If the taxpayer is not eligible for the Federal EITC, can the taxpayer still file IT-215 for New York State?
- Yes
 - No
- ✓ To claim the New York City EIC you must:
- have claimed the federal earned income credit
 - have been a full-year or part-year resident of New York City
 - neither of the above
 - both of the above



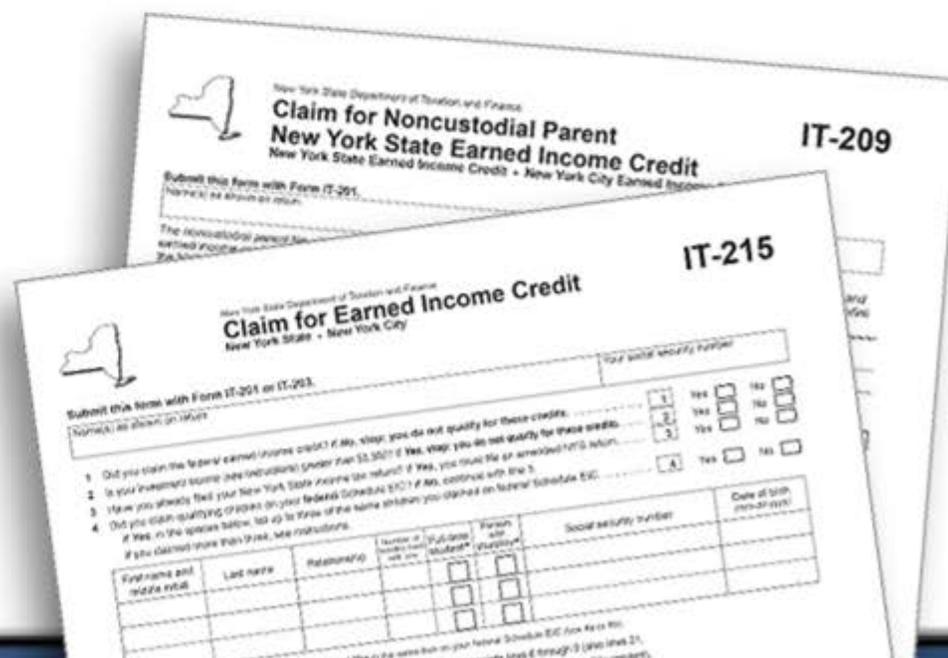
New York State Credits

The Noncustodial Parent New York State Earned Income Tax Credit (EITC)

This credit is available through the tax years ending December 31, 2016 and may be claimed by eligible taxpayers who pay child support.

It may be claimed instead of the New York State Earned Income Credit (claimed on the Form IT-215 or Form IT-209, Schedule B).

Click to see the [Form](#) or [Instructions](#).





Who Can Claim This Credit?

To claim the noncustodial EITC a taxpayer must:

- be a full year New York State resident, **and**
- be at least 18 years of age, **and**
- be a parent of a minor child with whom you do not reside, **and**
- have an order in effect for at least half the year requiring child support payments be made through a support collection unit, **and**
- be current in all court-ordered child support payments.



New York State Credits

Credit Amount

The noncustodial EITC can be calculated in one of two ways:

- 20% of the federal EITC that would have been allowed if noncustodial child met qualifying child definition, computed as one qualifying child
- 2.5 times the federal EITC that would have been allowed if eligibility requirements were met, computed as no qualifying children.

This is a refundable credit.



The Noncustodial EITC vs. the New York State EITC

A taxpayer cannot claim both the Noncustodial EITC and the New York State EITC.

Complete Schedule B of IT-209 to determine which credit offers the taxpayer a greater benefit.





IT-209 Eligibility Verification

New York State will not allow a claim for the noncustodial EITC unless the Tax Department has received verification of eligibility from the Office of Temporary and Disability Assistance (OTDA) that the taxpayer:

- is a parent of a minor child who does not reside with him or her, **and**
- has a child support order payable through a support collection unit (SCU), **and**
- is current in the payments required by that order



How to Appeal a Disallowed Credit

Taxpayers have the right to request a review by the SCU to which payments are made.

To request an SCU review, contact the OTDA Child Support Helpline at 1-888-208-4485.

If the SCU determines favorably, the Tax Department will process the credit.

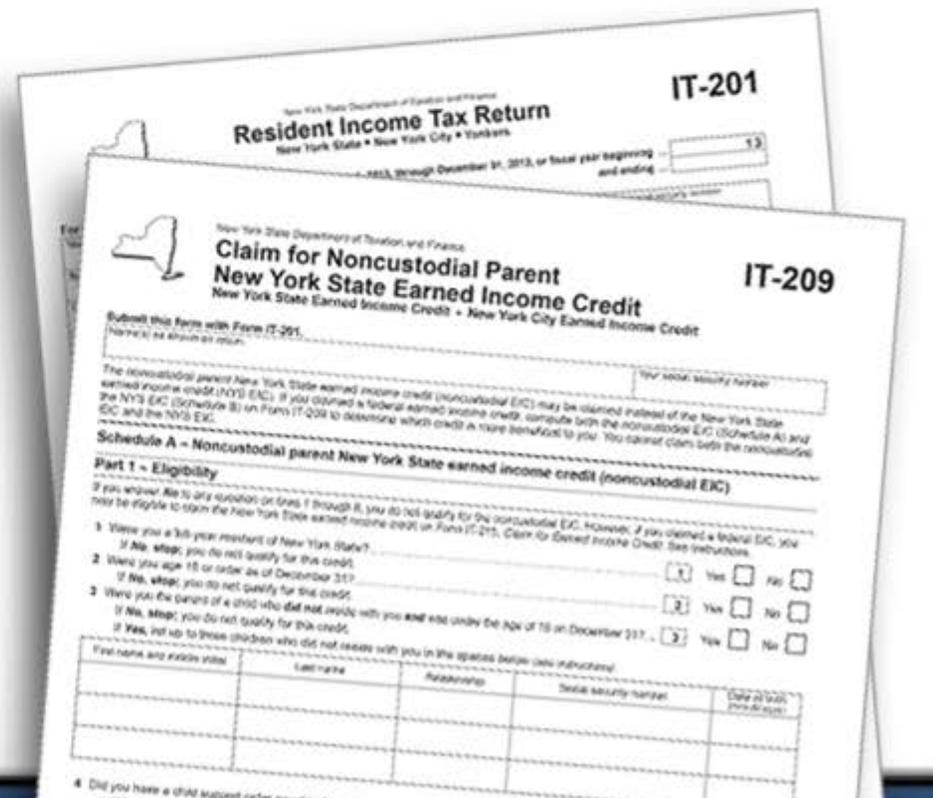




New York State Credits

How to Claim the Noncustodial Earned Income Credit

- File Form IT-209 with IT-201.
- If Form IT-201 has already been filed, file an amended New York State return and include Form IT-209.





Knowledge Check

What are the eligibility requirements for the noncustodial EITC?

- Full-year New York State resident who is at least 18 years old, a parent of a minor child who does not reside with them, has an order to pay child support and is up to date.
- Anyone who is a parent of a child who does not reside with them and has an order to pay child support



Knowledge Check

What are the eligibility requirements for the noncustodial EITC?

- Full-year New York State resident who is at least 18 years old, a parent of a minor child who does not reside with them, has an order to pay child support and is up to date.
- Anyone who is a parent of a child who does not reside with them and has an order to pay child support

How is eligibility verified?

- The Tax Department verifies that the taxpayer is a parent of a minor child, has a child support order, and is current in the payments.
- The Office of Temporary and Disability Assistance sends the Tax Department information showing that the taxpayer is a parent of a minor child, has an order payable through an SCU, and is current in the payments required by that order.



Knowledge Check

What are the eligibility requirements for the noncustodial EITC?

- Full-year New York State resident who is at least 18 years old, a parent of a minor child who does not reside with them, has an order to pay child support and is up to date.
- Anyone who is a parent of a child who does not reside with them and has an order to pay child support

How is eligibility verified?

- The Tax Department verifies that the taxpayer is a parent of a minor child, has a child support order, and is current in the payments.
- The Office of Temporary and Disability Assistance sends the Tax Department information showing that the taxpayer is a parent of a minor child, has an order payable through an SCU, and is current in the payments required by that order.

How do you appeal a disallowance of the noncustodial EITC?

- contact the New York State Department of Taxation and Finance to protest the disallowance
- contact the Office of Temporary and Disability Assistance's Child Support Helpline to request an SCU review



Knowledge Check



What are the eligibility requirements for the noncustodial EITC?

- Full-year New York State resident who is at least 18 years old, a parent of a minor child who does not reside with them, has an order to pay child support and is up to date.
- Anyone who is a parent of a child who does not reside with them and has an order to pay child support

How is eligibility verified?

- The Tax Department verifies that the taxpayer is a parent of a minor child, has a child support order, and is current in the payments.
- The Office of Temporary and Disability Assistance sends the Tax Department information showing that the taxpayer is a parent of a minor child, has an order payable through an SCU, and is current in the payments required by that order.

How do you appeal a disallowance of the noncustodial EITC?

- contact the New York State Department of Taxation and Finance to protest the disallowance
- contact the Office of Temporary and Disability Assistance's Child Support Helpline to request an SCU review



Who is Eligible for the Empire State Child Tax Credit (IT-213)?

You are entitled to this refundable credit if you:

- are a full-year New York State resident or married to a full-year resident,
- have a qualifying child*, **and**
- meet **one** of the following conditions:
 - you have a federal child tax credit or a federal additional child tax credit (claimed on federal Form 1040 or Form 1040A), **or**
 - your federal adjusted gross income is:

Filing Status	Federal Adjusted Gross Income
Marries filing a joint return	\$110,000 or less
Single, or head of household, or qualifying widow(er)	\$75,000 or less
Married filing separately	\$55,000 or less

* A qualifying child must be at least four years old on December 31st of the tax year and must qualify for the federal child tax credit.



How Much is the Empire State Child Tax Credit? (IT-213)

If you claimed the federal child tax credit, the amount of the Empire State child credit is the greater of:

- 33% of the portion of the federal child tax credit and federal additional child tax credit attributable to qualifying children,

or

- \$100 multiplied by the number of qualifying children.

If you did not claim the federal child tax credit but meet all of the other eligibility requirements shown above, the amount of the Empire State child credit is:

- \$100 multiplied by the number of qualifying children.

For additional information on claiming this credit, see [Form IT-213, Claim for Empire State Child Credit](#) and [its instructions](#).



Knowledge Check

If you did not claim the federal child tax credit, but meet all the eligibility requirements, the amount of the Empire State child credit is:

- \$0
- \$100
- \$100 multiplied by the number of qualifying children
- \$1,000



Knowledge Check



If you did not claim the federal child tax credit, but meet all the eligibility requirements, the amount of the Empire State child credit is:

- \$0
- \$100
- \$100 multiplied by the number of qualifying children
- \$1,000

Which of the following conditions would make you ineligible for the Empire State child credit?

- You were a part-year resident of New York State (Single Filing Status)
- You are a full-year resident of New York State (Single Filing Status)
- You are a part-year resident and your spouse is a full year resident of New York State
- You and your spouse were both full-year residents of New York State



Knowledge Check



- ✓ If you did not claim the federal child tax credit, but meet all the eligibility requirements, the amount of the Empire State child credit is:
 - \$0
 - \$100
 - \$100 multiplied by the number of qualifying children
 - \$1,000

- ✓ Which of the following conditions would make you ineligible for the Empire State child credit?
 - You were a part-year resident of New York State (Single Filing Status)
 - You are a full-year resident of New York State (Single Filing Status)
 - You are a part-year resident and your spouse is a full year resident of New York State
 - You and your spouse were both full-year residents of New York State



Who is Eligible for the Child and Dependent Care Credit (IT-216)?

You are entitled to this credit if you are:

- Qualified to claim the federal child and dependent care credit (whether you claimed the federal credit or not).
- If you did not claim the federal credit, see [Form IT-216, Claim for Child and Dependent Care Credit](#), and [instructions](#).

For more information on qualifying for the federal credit, see federal IRS [Publication 503, Child and Dependent Care Expenses](#).



New York State Credits

How Much is the Child and Dependent Care Credit? (IT-216)

The credit is a minimum of 20% and as much as 110% of the federal credit, depending on the amount of your New York State adjusted gross income.



Is the Child and Dependent Care Credit Refundable (IT-216)?

- Full year residents: fully refundable
- Non residents: non refundable
- Part-year residents: partially refundable



Knowledge Check

I didn't claim the federal child and dependent care credit even though I was qualified. Can I still claim the New York State child and dependent care credit?

- Yes
- No



Knowledge Check

✓ I didn't claim the federal child and dependent care credit even though I was qualified. Can I still claim the New York State child and dependent care credit?

- Yes
- No

The child and dependent care credit (IT-216) is non refundable to:

- Full year residents
- Non residents
- Part-year residents
- None of the above



New York State Credits

Knowledge Check



-  I didn't claim the federal child and dependent care credit even though I was qualified. Can I still claim the New York State child and dependent care credit?
- Yes
 - No
-  The child and dependent care credit (IT-216) is non refundable to:
- Full year residents
 - Non residents
 - Part-year residents
 - None of the above



New York State Credits

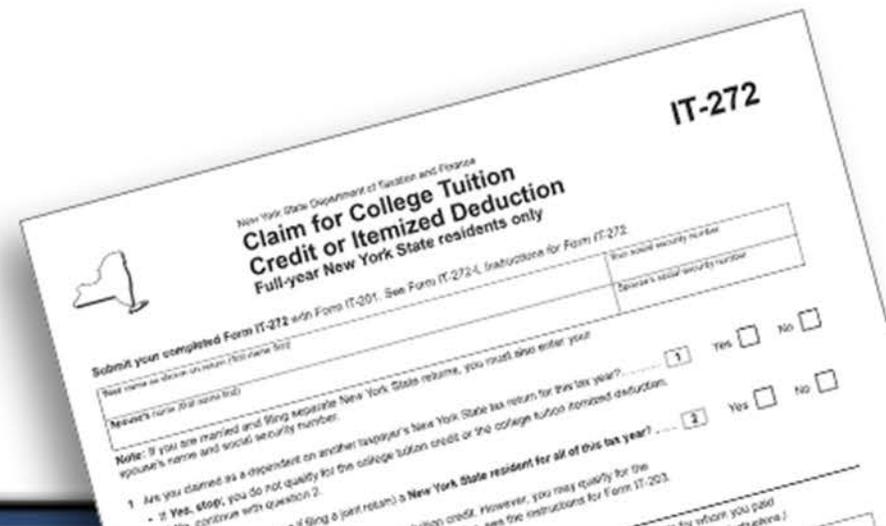
Claim for College Tuition Credit and Itemized Deduction (IT- 272)

Eligible taxpayers who paid college tuition have two options:

- the College Tuition Credit
- the College Tuition Itemized Deduction

A taxpayer may claim either the credit **or** the deduction, **but not both**.

Click to see the [Form](#) or the [Instructions](#).

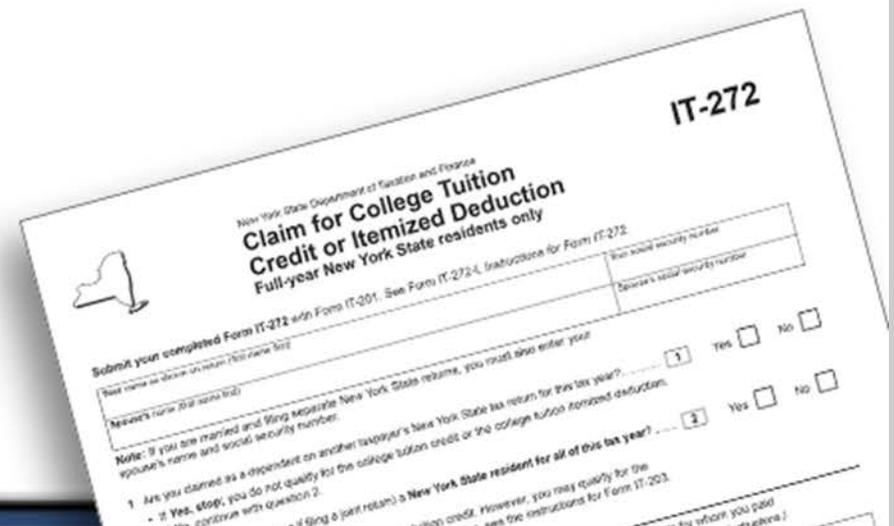




College Tuition Credit

This credit is allowed for qualified tuition expenses for an eligible student.

The credit is refundable and can be as much as \$400 per student.

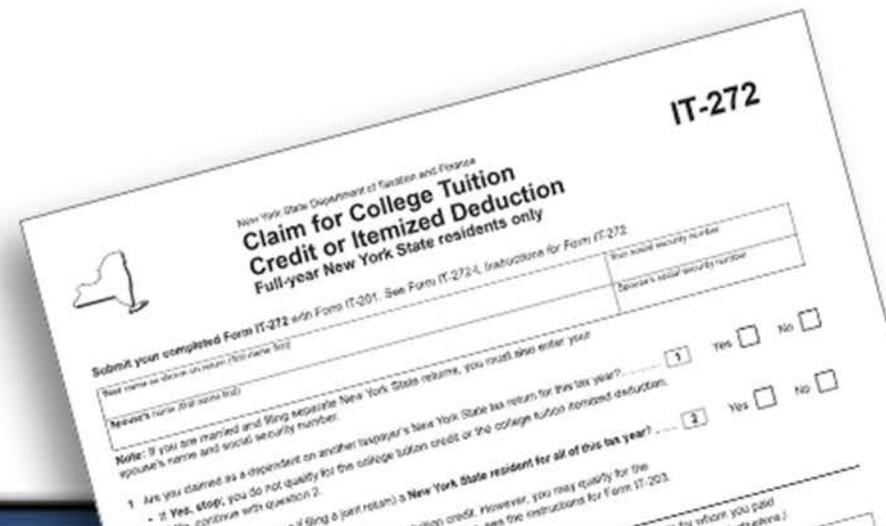




Who Can Claim This Credit?

The College Tuition Credit is only available to full-year New York State residents. The taxpayer, the taxpayer's spouse, or the taxpayer's dependent must be an **undergraduate** student enrolled at an institution of higher education and have paid qualified tuition expenses.

The student cannot be claimed as a dependent on another taxpayer's tax return.





Qualified Tuition Expenses

Only expenses for undergraduate enrollment or attendance at an institution of higher education are eligible. This includes amounts paid from a qualified state tuition program.

Qualified expenses **DO NOT** include:

- tuition paid through scholarships or other financial aid that does not need to be repaid
- amounts paid for room and board, and other living expenses, or
- amounts paid for books, equipment, and activities, even if required by the school.

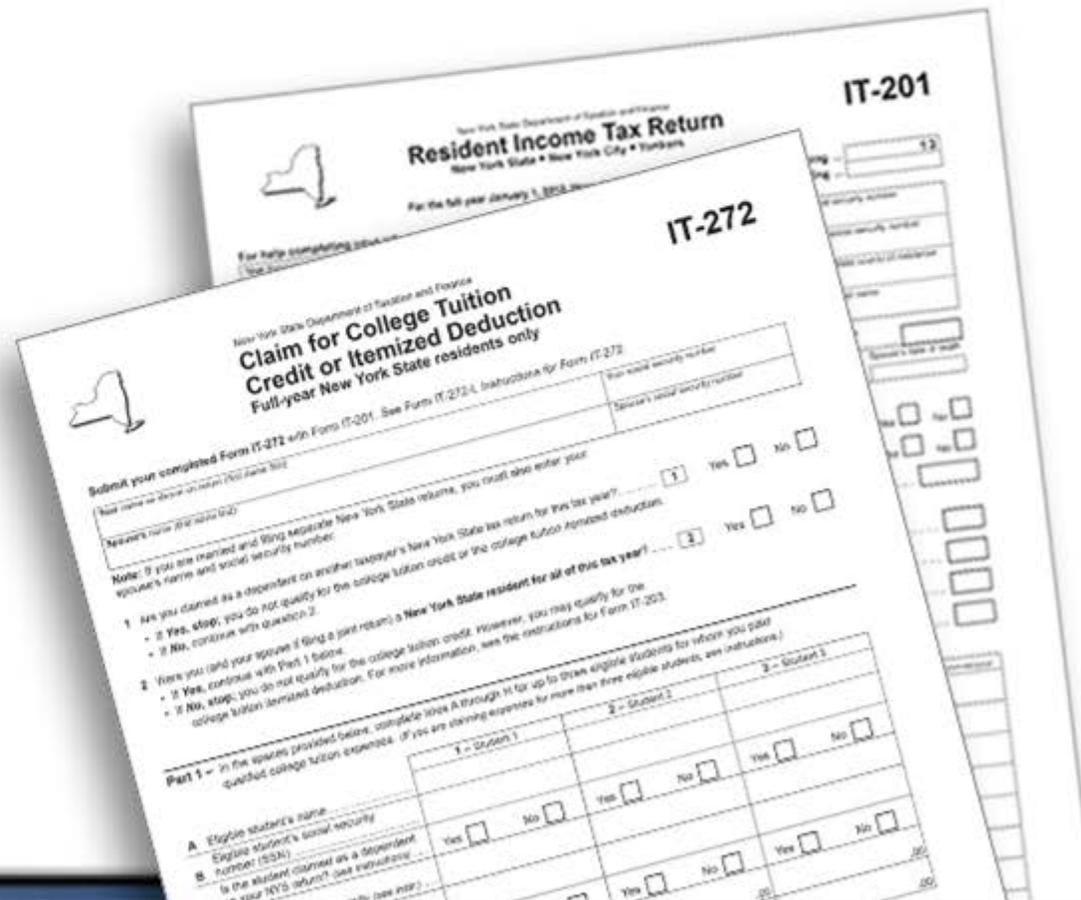




New York State Credits

How to Claim the College Tuition Credit

- Complete all sections of Form IT-272 that apply.
- Submit Form IT-272 with your IT-201.





New York State Credits

College Tuition Itemized Deduction

If the taxpayer itemized deductions on their federal return, the College Tuition Itemized Deduction may provide a greater tax reduction than the College Tuition Credit.

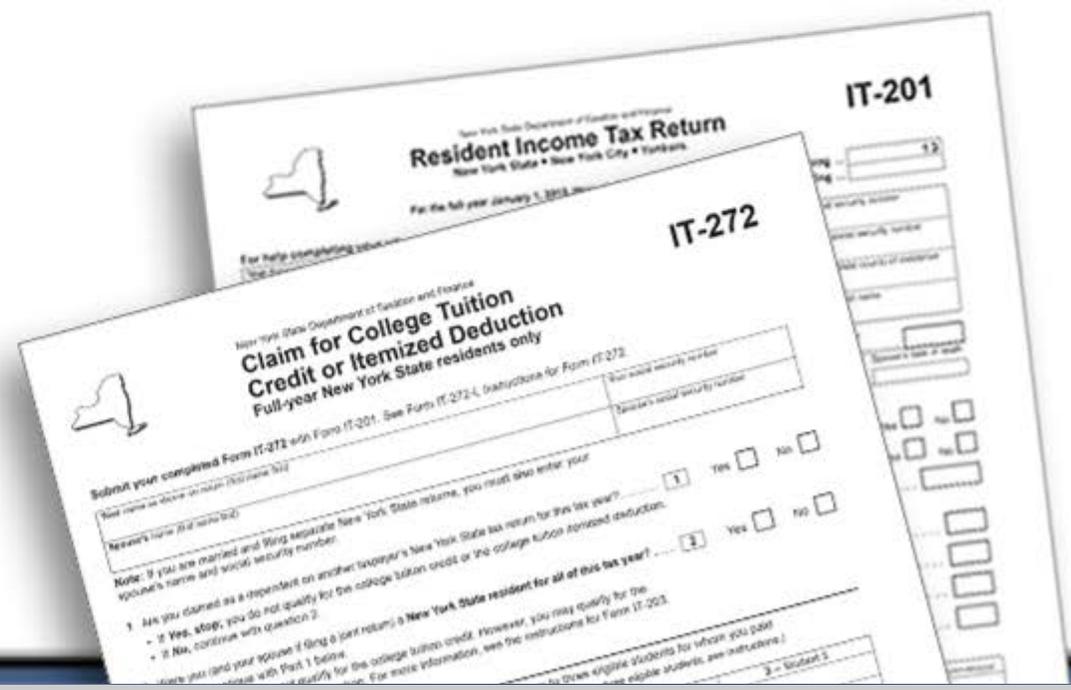
The eligibility requirements are the same and the maximum deduction is \$10,000 for each eligible student.



New York State Credits

How to Claim the College Tuition Itemized Deduction

- Complete Worksheet 1 on IT-272-I to compute your college tuition itemized deduction.
- To determine if you will receive a greater tax benefit from the deduction or the credit, complete Worksheet 2 on the IT-272-I.
- Submit Form IT-272 with your return.





New York State Credits

Knowledge Check

The taxpayer paid \$9,000 for undergraduate tuition, \$1,000 for books, and \$3,000 for room and board. How much of these expenses are qualified expenses?

- \$10,000
- \$12,000
- \$9,000
- \$13,000



Knowledge Check

The taxpayer paid \$9,000 for undergraduate tuition, \$1,000 for books, and \$3,000 for room and board. How much of these expenses are qualified expenses?

- \$10,000
- \$12,000
- \$9,000
- \$13,000

The taxpayer has three dependents for whom he is currently paying college tuition. One is working towards a Master's Degree, one an Associate's Degree, and the other a Bachelor's Degree. Can he claim this credit for all three of their tuitions?

- Yes
- No



Knowledge Check



The taxpayer paid \$9,000 for undergraduate tuition, \$1,000 for books, and \$3,000 for room and board. How much of these expenses are qualified expenses?

- \$10,000
- \$12,000
- \$9,000
- \$13,000

The taxpayer has three dependents for whom he is currently paying college tuition. One is working towards a Master's Degree, one an Associate's Degree, and the other a Bachelor's Degree. Can he claim this credit for all three of their tuitions?

- Yes
- No



New York City School Tax Credit (NYC-210)

To be eligible to claim the New York City School Tax Credit, the taxpayer must have lived in New York City for all or part of the tax year. Taxpayers who can be claimed as a dependent on another taxpayer's federal return cannot claim this credit.

This is a refundable credit.

Click to see the [Form](#) or the [Instructions](#).





New York State Credits

Credit Amount

The amount varies depending on the number of months lived in New York City.

Months of NYC Residence	Single or Married Filing Separate Claim	Married filing combined claim, or Qualifying Widow(er) (with Dependent Child)
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



New York State Credits

How to Claim The New York City School Tax Credit

- If a taxpayer qualifies for the credit and is not filing a tax return, use Form NYC-210 to claim the credit.
- If a taxpayer is filing a tax return, claim and compute the credit on Form IT-201. Do not file Form NYC-210

The image shows a sample of Form NYC-210, titled "Claim for New York City School Tax Credit". The form is from the New York State Department of Taxation and Finance. It includes fields for taxpayer information, spouse information, and address. A note at the bottom states: "Note: Use this form only if you are not required to file a 2013 Form IT-201 or IT-203, and you lived in New York City for any part of 2013. You lived in New York City if you lived in any of the following counties during 2013: Kings County (Brooklyn), Bronx, New York County (Manhattan), Richmond County (Staten Island), or Queens. If you did not live in any of these counties for all or part of the year, stop; you do not qualify for this credit." Below the note, there are checkboxes for "Type of claim - mark an X in one box (see instructions)": a) Single (complete lines 1, 2, and 3); b) Married filing a combined claim (complete lines 1 through 3); c) Married but filing a separate claim (complete lines 1, 2, and 3); d) Qualifying widow(er) with dependent child (complete lines 1, 2, and 3). There are also checkboxes for "Dependent on another taxpayer's 2013 federal return?" and "Filed in" with a box for the number of months.



Knowledge Check

Alice lived in New York City for three months. Is she eligible to claim this credit?

- Yes, you would receive the full credit amount.
- Yes, but at a prorated amount based on the time you lived in New York City.
- No, you must live in New York City for the entire year.



Knowledge Check



Alice lived in New York City for three months. Is she eligible to claim this credit?

-  Yes, you would receive the full credit amount.
- Yes, but at a prorated amount based on the time you lived in New York City.
- No, you must live in New York City for the entire year.



Real Property Tax Credit (IT-214)

The real property tax credit may be available to New York State residents:

- with a household gross income of \$18,000 or less,
and
- who pay real property taxes or rent.

If all members of the household are **under 65**, the credit may be as much as \$75. If all members of the household are **65 or older**, the credit may be as much as \$375.

This is a refundable credit.

Click here to see the [Form](#) or [Instructions](#).





Who Can Claim This Credit?

To claim this credit, a taxpayer must meet **ALL** of the following conditions:

- Household gross income was \$18,000 or less,
- Occupied the same residence for six months or more,
- Was a New York State resident for the entire tax year,
- Could not be claimed as a dependent on a federal return,
- Their residence was not completely exempted from real property taxes, and
- Current market value of all property owned was \$85,000 or less.



Who Can Claim This Credit? (cont.)

Homeowners can claim the credit if:

- the taxpayer or taxpayer's spouse paid real property taxes, and
- any rent received for nonresidential use of the taxpayer's residence was 20% or less of the total rent received.

Renters can claim the credit if:

- the taxpayer or a member of the taxpayer's household paid rent, and
- the average monthly rent the taxpayer or a member of the taxpayer's household paid was \$450 or less, not including charges for heat, gas, electricity, furnishings, or board.

NOTE:

Residents of nursing homes generally do not qualify for this credit. See instructions for line 6.



Members of the Household

Household members include all who share the residence and its furnishings, facilities, and accommodations, whether related or not. Tenants, subtenants, roomers, or boarders are not members unless related to the taxpayer in any of the following ways:

- a son, daughter, or a descendant of either a son or a daughter
- 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



Multiple Household Members

Only **one** credit is allowed **per household**.

If more than one household member qualifies for the credit, it may be divided in any way agreed upon by all members.

Each member who qualifies must file a separate Form IT-214.



New York State Credits

Credit Amount

The credit amount is a percentage of the credit limitation.

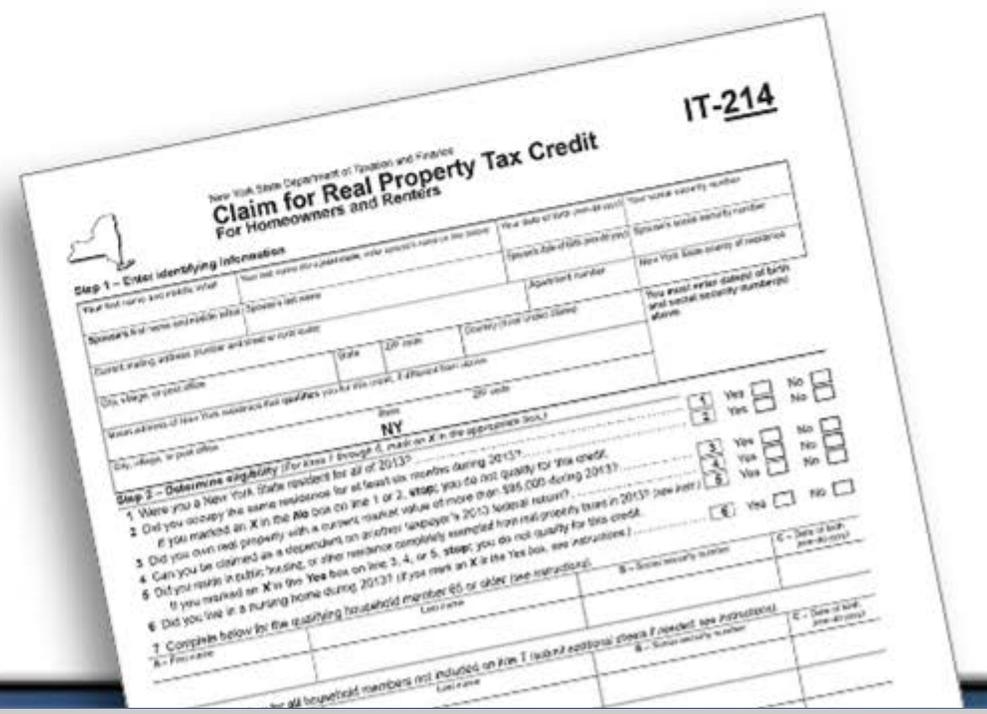
If the amount on line 16 is	And you made an entry on line 7, enter on line 32	And you did not make an entry on line 7, enter on line 32
\$1,000 or less	\$375	\$75
\$1,001 - \$2000	\$358	\$73
\$2,001 - \$3000	\$341	\$71
\$3,001 - \$4000	\$324	\$69
\$4,001 - \$5000	\$307	\$67
\$5,001 - \$6000	\$290	\$65
\$6,001 - \$7000	\$273	\$63
\$7,001 - \$8000	\$256	\$61
\$8,001 - \$9000	\$239	\$59
\$9,001 - \$10,000	\$222	\$57
\$10,001 - \$11,000	\$205	\$55
\$11,001 - \$12,000	\$188	\$53
\$12,001 - \$13,000	\$171	\$51
\$13,001 - \$14,000	\$154	\$49
\$14,001 - \$15,000	\$137	\$47
\$15,001 - \$16,000	\$120	\$45
\$16,001 - \$17,000	\$103	\$43
\$17,001 - \$18,000	\$86	\$41



New York State Credits

How to Claim the Real Property Tax Credit

- Complete Form IT-214 and submit it with the taxpayers New York State income tax return.
- If the taxpayer is not required to file a New York State return, but qualifies for the credit, complete and file Form IT-214 to claim the credit.





New York State Credits

Knowledge Check

Bill's gross income for the year is \$15,000. His son John lives with him and John's gross income for the year is \$6,000. Is Bill eligible to claim this credit?

- Yes
- No



Knowledge Check

Bill's gross income for the year is \$15,000. His son John lives with him and John's gross income for the year is \$6,000. Is Bill eligible to claim this credit?

-  Yes
 No

There are four people in the taxpayer's household and they are all eligible for this credit. How do they divide the credit between them?

- Only one person is allowed to claim the credit.
- The credit is divided equally among all filers.
- The credit is divided in any manner they wish, as long as it is agreed upon.



Knowledge Check



Bill's gross income for the year is \$15,000. His son John lives with him and John's gross income for the year is \$6,000. Is Bill eligible to claim this credit?

-  Yes
 No

There are four people in the taxpayer's household and they are all eligible for this credit. How do they divide the credit between them?

-  Only one person is allowed to claim the credit.
 The credit is divided equally among all filers.
 The credit is divided in any manner they wish, as long as it is agreed upon.



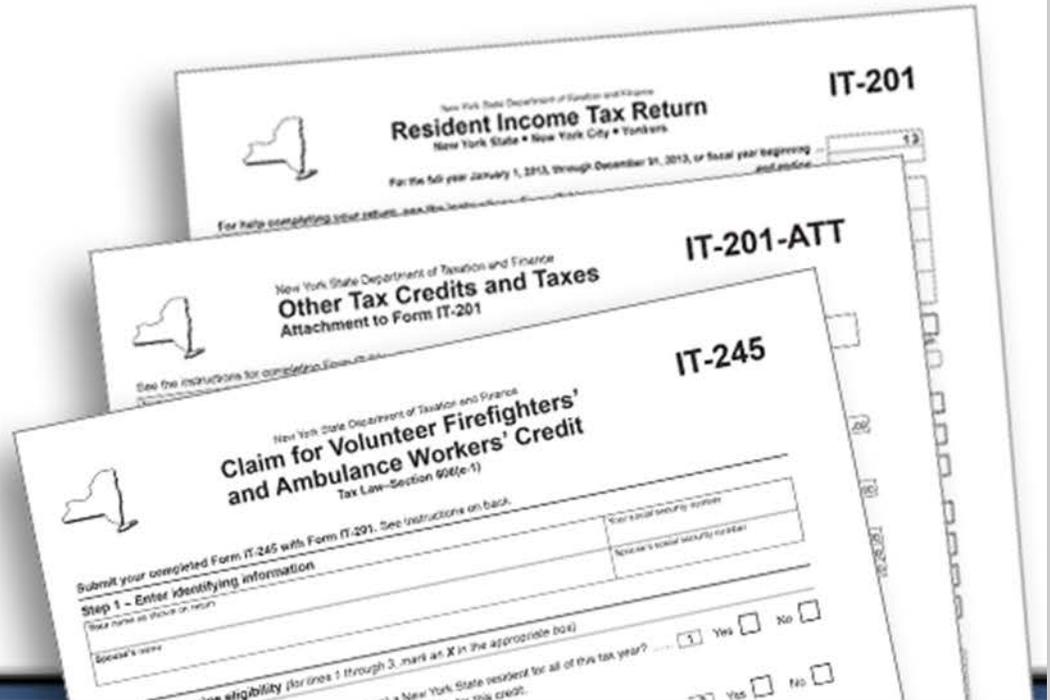
New York State Credits

Claim for Volunteer Firefighters' and Ambulance Workers' Credit (IT-245)

This credit is available to full-year New York State residents who are active volunteer firefighters or volunteer ambulance workers for the entire tax year.

Taxpayers who received a real property tax exemption that relates to the volunteer service cannot claim this credit.

Click here to see the [Form and Instructions](#).





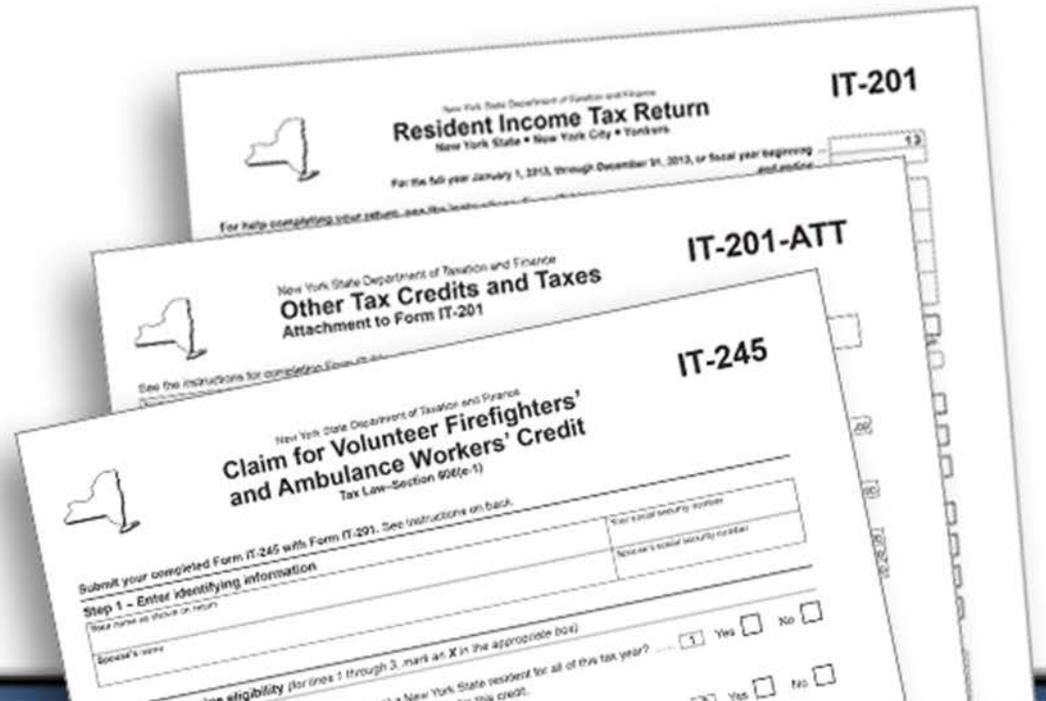
New York State Credits

Claim for Volunteer Firefighters' and Ambulance Workers' Credit (IT-245)

The credit amount is \$200 for individuals.

For married taxpayers filing jointly the credit is \$400 (when both spouses are eligible).

This is a refundable credit.

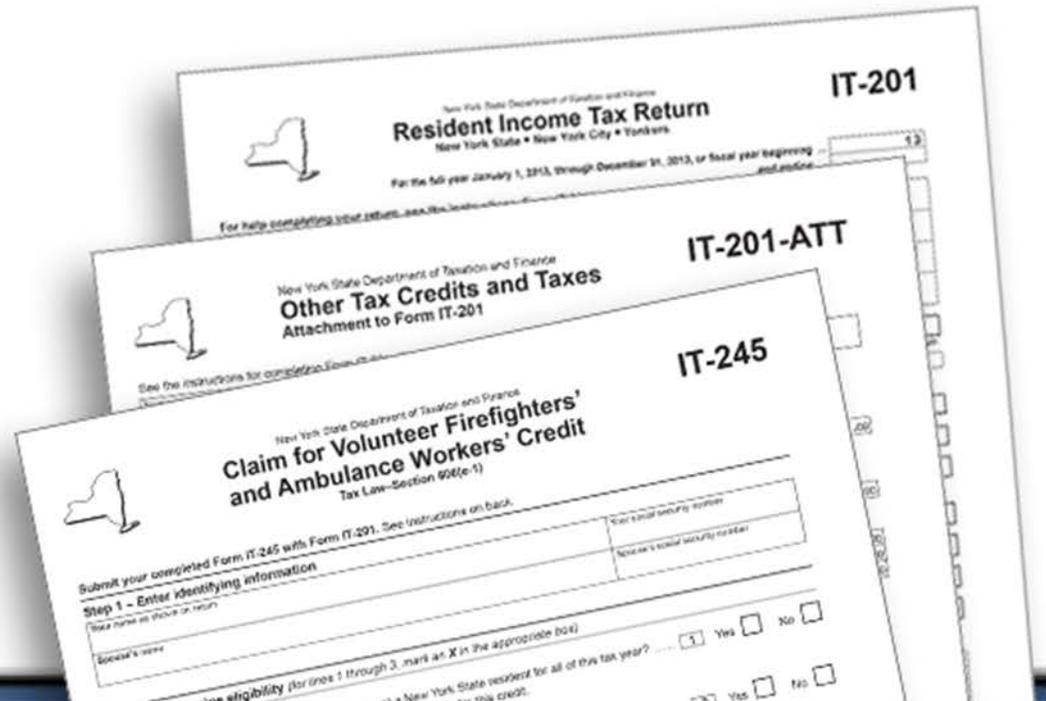




New York State Credits

How to Claim The Credit

- Complete Form IT-245.
- Enter code "354" and line 4 amount from Form IT-245 on line 12 of IT-201-ATT.
- Total all credits on line 18 of IT-201-ATT.
- Enter line 18 amount from Form IT-201-ATT on line 71 of IT-201.





New York State Credits

Knowledge Check

Charles has been a volunteer firefighter for three years, and his wife just became a volunteer ambulance worker halfway through last year. What is their credit amount?

- \$200
- \$300
- \$400



Knowledge Check



Charles has been a volunteer firefighter for three years, and his wife just became a volunteer ambulance worker halfway through last year. What is their credit amount?

-  \$200
 \$300
 \$400



Alternative Fuels and Electric Vehicle Recharging Property Credit (IT-637)

The Tax Law allows a credit to certain taxpayers who invest in alternative fuels, vehicle refueling property, or electric vehicle recharging property.

The credit is available only when the property is used in a trade or business located in New York State. This credit is not refundable, but any unused credit may be carried forward indefinitely.

The credit was enacted in 2013 and applies to tax years beginning on or after January 1, 2013, and before January 1, 2018.



Definitions (IT-637)

Alternative fuels vehicle refueling property includes all of the equipment needed to dispense any fuel at least 85% of the volume of which consists of one or more of the following: natural gas, liquefied natural gas, liquefied petroleum, or hydrogen.

Electric vehicle recharging property includes all of the equipment needed to convey electric power from the electric grid or another power source to an onboard vehicle energy storage system.



How Much is the Credit (IT-637)?

The credit is equal to the lesser of:

- \$5,000, or
- 50% of the cost* of an alternative fuel vehicle refueling property or electric vehicle recharging property that
 - is located in New York State,
 - is used 50% or more during the tax year in a trade or business carried on in New York, and
 - has not been paid for, in all or in part, from the proceeds of grants, including grants from the New York State Energy Research and Development Authority or the New York Power Authority.

* The cost of the property includes the labor necessary for each installation.



How to Claim the Credit (IT-637)

For tax years beginning on or after January 1, 2013, taxpayers must use Form IT-637 to claim this new credit for property placed in service on or after that date.

For tax years beginning before January 1, 2011, Form IT-253, Claim for Alternative Fuels Credit, must be used to claim a credit carryover or to calculate any recapture of the alternative fuels credit.



To Learn More (IT-637)

For more information on the Alternative Fuels and Electric vehicle Recharging Property Credit, see IT-637 form and instructions:

http://www.tax.ny.gov/pdf/2013/inc/it637i_2013.pdf



Knowledge Check

Which tax year filing period would you NOT use an IT-637 to claim the Alternative Fuels and Electric Vehicle Recharging Property Credit?

- 2013
- 2015
- 2017
- 2019



Knowledge Check



Which tax year filing period would you NOT use an IT-637 to claim the Alternative Fuels and Electric Vehicle Recharging Property Credit?

- 2013
- 2015
- 2017
- 2019

For an alternative fuels vehicle refueling property to qualify it must include all of the equipment needed to dispense any fuel at least ___% of the volume of which consists of one or more of the following: natural gas, liquefied natural gas, liquefied petroleum, or hydrogen.

- 65%
- 75%
- 85%
- 95%



Knowledge Check



- ✓ Which tax year filing period would you NOT use an IT-637 to claim the Alternative Fuels and Electric Vehicle Recharging Property Credit?
- 2013
 - 2015
 - 2017
 - 2019
- ✓ For an alternative fuels vehicle refueling property to qualify it must include all of the equipment needed to dispense any fuel at least ___% of the volume of which consists of one or more of the following: natural gas, liquefied natural gas, liquefied petroleum, or hydrogen.
- 65%
 - 75%
 - 85%
 - 95%



Farmers School Tax Credit (IT-217)

An individual or an estate or trust engaged in the business of farming may be entitled to an income tax credit for the amount of eligible school district property taxes paid on qualified agricultural property.

Other business entities may also qualify for the credit, if they are engaged in the business of farming or own qualified agricultural property. These entities include:

- Partnerships (including limited liability companies treated as partnerships)
- New York S corporations
- New York C corporations that have a special gross income from farming election on Form CT-47.1, *Election or Termination of Election to Deem Income for Purposes of the Farmers' School Tax Credit*

Partners, shareholders, and beneficiaries of these entities are entitled to their pro rata share of the credit.

If the credit exceeds the taxpayer's tax for the year, the excess credit will be refunded, without interest.



Farmers School Tax Credit - Purpose of Form IT-217

Form IT-217 is used to determine if the taxpayer is eligible to claim the farmers' school tax credit and to determine the amount of the credit.

If the taxpayer is engaged in the business of farming (see *Definitions on the next page*), complete Part 1 of Form IT-217 to determine if the taxpayer is eligible to claim the credit.



Farmers School Tax Credit (IT-217)

Definitions

Taxpayers are *engaged in the business of farming* if they:

- cultivate, operate, or manage a farm for gain or profit, even though the operation may not produce a profit every year,
- are a partner in a partnership, a shareholder in a New York S corporation, a shareholder in a New York C corporation that has a special gross income from farming election, or
- the beneficiary of an estate or trust that operates or manages a farm for gain or profit.



Farmers School Tax Credit (IT-217)

You're entitled to this refundable credit if you or your business is engaged in the business of farming and paid school district property taxes on qualified agricultural property

The credit amount depends on the amount of qualified acres and the amount of school district property taxes paid.

For additional information on claiming this credit, see:

- [Form CT-47, Claim for Farmers' School Tax Credit](#), and its instructions, [Form CT-47-I](#) (for corporations); or
- [Form IT-217, Claim for Farmers' School Tax Credit](#), and its instructions, [Form IT-217-I](#) (for all others)



Knowledge Check

The Farmers School Tax Credit is based on:

- Sales Tax
- School District Property Taxes
- Withholding Tax
- Corporation Tax



Knowledge Check



The Farmers School Tax Credit is based on:

- Sales Tax
- School District Property Taxes
- Withholding Tax
- Corporation Tax

Taxpayers are engaged in the business of farming if they cultivate, operate, or manage a farm for gain or profit, even though the operation may not produce a _____ every year.

- Profit
- Crop
- Living
- Loss



Knowledge Check



- ✓ The Farmers School Tax Credit is based on:
 - Sales Tax
 - School District Property Taxes
 - Withholding Tax
 - Corporation Tax

- ✓ Taxpayers are engaged in the business of farming if they cultivate, operate, or manage a farm for gain or profit, even though the operation may not produce a _____ every year.
 - Profit
 - Crop
 - Living
 - Loss



New York State Credits

New York State Resident Credit (IT-112-R)

If a taxpayer was a full-year or part-year resident of New York State and had income sourced to and taxed by another state, the taxpayer may claim a credit against New York State tax.

This credit is allowable only for the portion of tax that applies to income sourced to and taxed by the other taxing authority while a New York State resident.

Click here to see the [Form](#) or [Instructions](#).

The image shows a sample of the New York State Resident Credit (IT-112-R) form. The form is titled "New York State Resident Credit" and "IT-112-R". It includes instructions and a table for reporting income and adjustments. The table has two main columns: "Amount reported on New York State return" and "Amount sourced to and taxed by other taxing authority". The table is divided into two sub-columns: "Whole dollars only" and "Whole cents only".

	Amount reported on New York State return		Amount sourced to and taxed by other taxing authority	
	Whole dollars only	Whole cents only	Whole dollars only	Whole cents only
1 Wages, salaries, tips, etc.	1		1	
2 Taxable interest income	2		2	
3 Ordinary dividends	3		3	
4 Taxable refunds, credits, or offsets of state and local income taxes	4		4	
5 Alimony received	5		5	
6 Business income or loss	6		6	
7 Capital gains or loss	7		7	
8 Other gains or losses	8		8	
9 Taxable amount of IRA distributions	9		9	
10 Taxable amount of pensions and annuities	10		10	
11 Rental real estate royalties	11		11	



Dual Residency Status

Taxpayers with dual residency status may not be eligible for the credit.

If a taxpayer receives a credit in other jurisdictions for taxes paid to New York State, they may **not** also receive a New York State credit for taxes paid in other jurisdictions.

New York State Department of Taxation and Finance
New York State Resident Credit **IT-112-R**

Complete this form if you want to claim a resident credit for taxes paid to another state, local government, or the District of Columbia.

Submit this form with Form IT-201, IT-202, or IT-203. Failure to do so will delay any refund to which you may be entitled or, if you owe taxes, could result in late-filing penalties.

Part 1 - Income and adjustments (see instructions)

	Amount reported on New York State return		Amount sourced to and taxed by other taxing authority	
	Whole dollars only		Whole eulers only	
1 Wages, salaries, tips, etc.	1		1	
2 Taxable interest income	2		2	
3 Ordinary dividends	3		3	
4 Taxable refunds, credits, or offsets of state and local income taxes	4		4	
5 Alimony received	5		5	
6 Business income or loss	6		6	
7 Capital gain or loss	7		7	
8 Other gains or losses	8		8	
9 Taxable amount of IRA distributions	9		9	
10 Taxable amount of pensions and annuities	10		10	
11 Rental real estate royalties	11		11	



Working in More Than One Other State

If the taxpayer has paid tax on income to more than one other state, complete a separate Form IT-112-R for each credit. Add the amounts from line 28 of each Form IT-112-R to compute the total amount of tax paid to other states and enter this total onto line 29 of any one of the completed Forms IT-112-R. Submit all IT-112-R credit forms with return.

New York State Department of Taxation and Finance
New York State Resident Credit **IT-112-R**

Complete this form if you want to claim a resident credit for taxes paid to another state, local government, or the District of Columbia.

Submit this form with Form IT-201, IT-202, or IT-203. Failure to do so will delay any refund to which you may be entitled or, if you owe taxes, could result in late-filing penalties.

Part 1 - Income and adjustments (see instructions)

	A		B	
	Amount reported on New York State return		Amount sourced to and taxed by other taxing authority	
	Whole dollars only		Whole cents only	
1 Wages, salaries, tips, etc.	1		1	
2 Taxable interest income	2		2	
3 Ordinary dividends	3		3	
4 Taxable refunds, credits, or offsets of state and local income taxes	4		4	
5 Alimony received	5		5	
6 Business income or loss	6		6	
7 Capital gains or loss	7		7	
8 Other gains or losses	8		8	
9 Taxable amount of IRA distributions	9		9	
10 Taxable amount of pensions and annuities	10		10	
11 Rental real estate royalties	11		11	



New York State Credits

Knowledge Check

Dan was a New York State resident and taxed by Pennsylvania for services performed there. He had \$65,000 of wages for the year, \$20,000 for services performed in New York and \$45,000 for services performed in Pennsylvania.

On what income can Dan claim the IT-112-R credit?

- \$20,000
- \$45,000
- \$65,000



New York State Credits

Knowledge Check



Dan was a New York State resident and taxed by Pennsylvania for services performed there. He had \$65,000 of wages for the year, \$20,000 for services performed in New York and \$45,000 for services performed in Pennsylvania.

On what income can Dan claim the IT-112-R credit?

- \$20,000
- \$45,000
- \$65,000

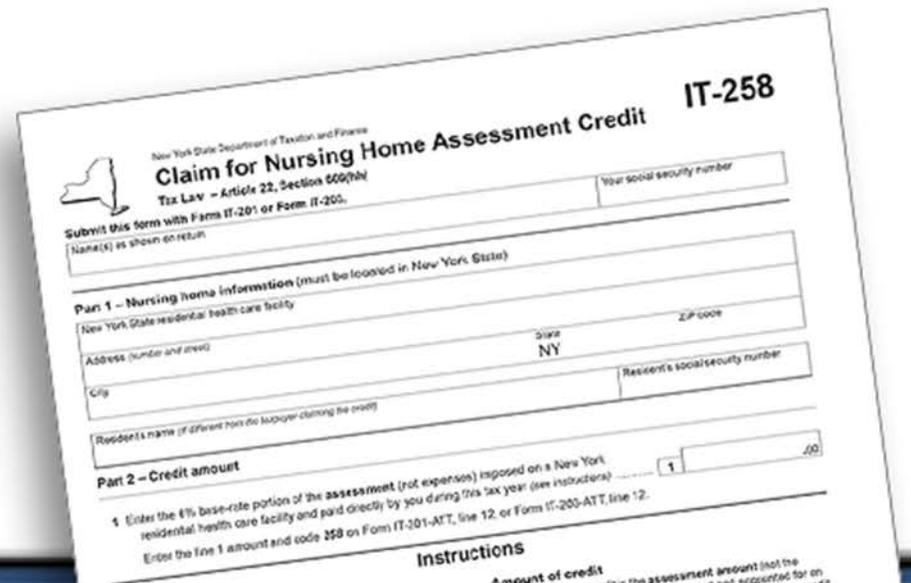


New York State Credits

Claim for Nursing Home Assessment Credit (IT-258)

This credit is available to taxpayers who paid a nursing home assessment imposed by a New York State nursing home. The assessment must be separately stated and accounted for on billing statements of a resident of a nursing home.

Click here to see the [Form and Instructions](#).





New York State Credits

Who Can Claim This Credit? (IT-258)

The Nursing Home Assessment Credit is only available to individuals who directly paid the assessment. If an individual other than the resident is paying the assessment, the individual who paid the assessment (not the resident) is entitled to the credit. The credit may be claimed even though the resident may be receiving benefits from a long-term care insurance policy.

The credit is not available if the assessment is paid through private health insurance, with public funds (for example: medicaid), or by a trust or other entity.

The image shows a tilted view of the New York State Form IT-258, titled "Claim for Nursing Home Assessment Credit". The form includes the following sections and fields:

- Header:** "New York State Department of Taxation and Finance", "Claim for Nursing Home Assessment Credit", "IT-258", and "Tax Law - Article 22, Section 609(b)(4)".
- Submission:** "Submit this form with Form IT-201 or Form IT-205." and "Your social security number" field.
- Name:** "Name(s) as shown on return" field.
- Part 1 - Nursing home information (must be located in New York State):**
 - "New York State residential health care facility" field.
 - "Address (number and street)" field.
 - "City" field.
 - "State" field with "NY" selected.
 - "ZIP code" field.
 - "Resident's social security number" field.
 - "Resident's name (if different from the taxpayer claiming the credit)" field.
- Part 2 - Credit amount:**
 - Field for the credit amount, with a "1" in the first decimal place and ".00" at the end.
 - Footnote: "1 Enter the 4% base-rate portion of the assessment (not expenses) imposed on a New York residential health care facility and paid directly by you during this tax year (see instructions). Enter the line 1 amount and code 258 on Form IT-201-ATT, line 12, or Form IT-205-ATT, line 12."
- Instructions:** "Amount of credit" and "Enter the assessment amount (not the amount accepted for an..." (partially visible).



New York State Credits

Credit Amount (IT-258)

The amount of the credit is the assessment amount (not the amount of expenses paid).

This is a refundable credit.

New York State Department of Taxation and Finance
Claim for Nursing Home Assessment Credit IT-258
Tax Law - Article 22, Section 609(b)(b)
Submit this form with Form IT-201 or Form IT-200.

Name(s) as shown on return _____ Your social security number _____

Part 1 - Nursing home information (must be located in New York State)

New York State residential health care facility _____

Address (number and street) _____ State _____ ZIP code _____
City _____ NY _____

Resident's name (if different from the taxpayer claiming the credit) _____ Resident's social security number _____

Part 2 - Credit amount

1 Enter the 4% base-rate portion of the assessment (not expenses) imposed on a New York residential health care facility and paid directly by you during this tax year (see instructions) 1 _____ .00

Enter the line 1 amount and code 258 on Form IT-201-ATT, line 12, or Form IT-200-ATT, line 12.

Instructions

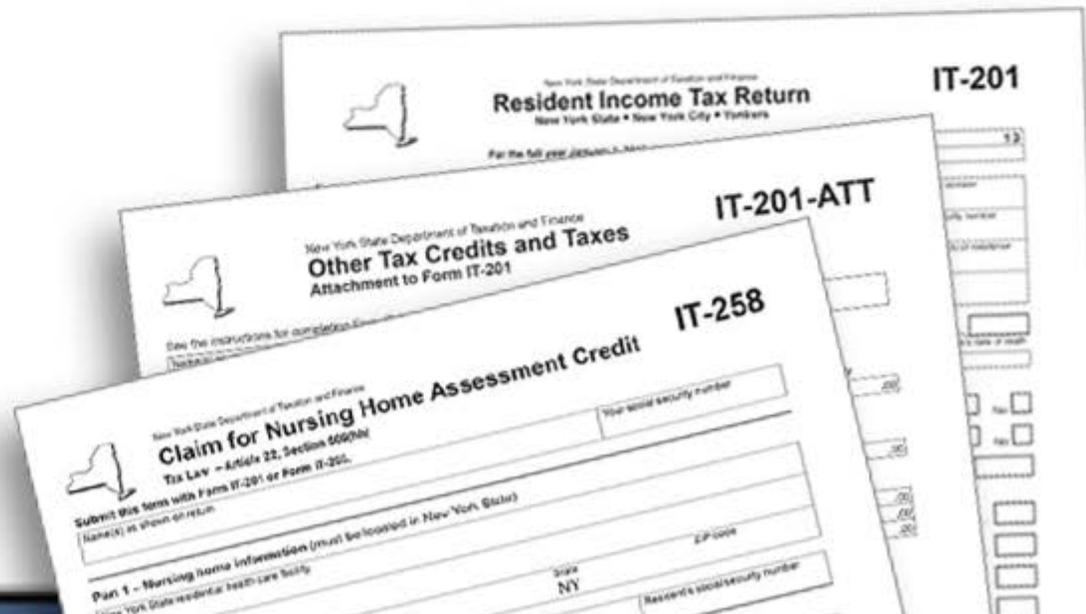
Amount of credit _____



How to Claim the Nursing Home Assessment Credit

Residents

- Complete Form IT-258.
- Enter code "258" and line 1 amount from IT-258 on line 12 of IT-201-ATT.
- Total all refundable credits on line 8 of IT-201-ATT.
- Enter line 18 amount from IT-201-ATT on line 71 of IT-201.

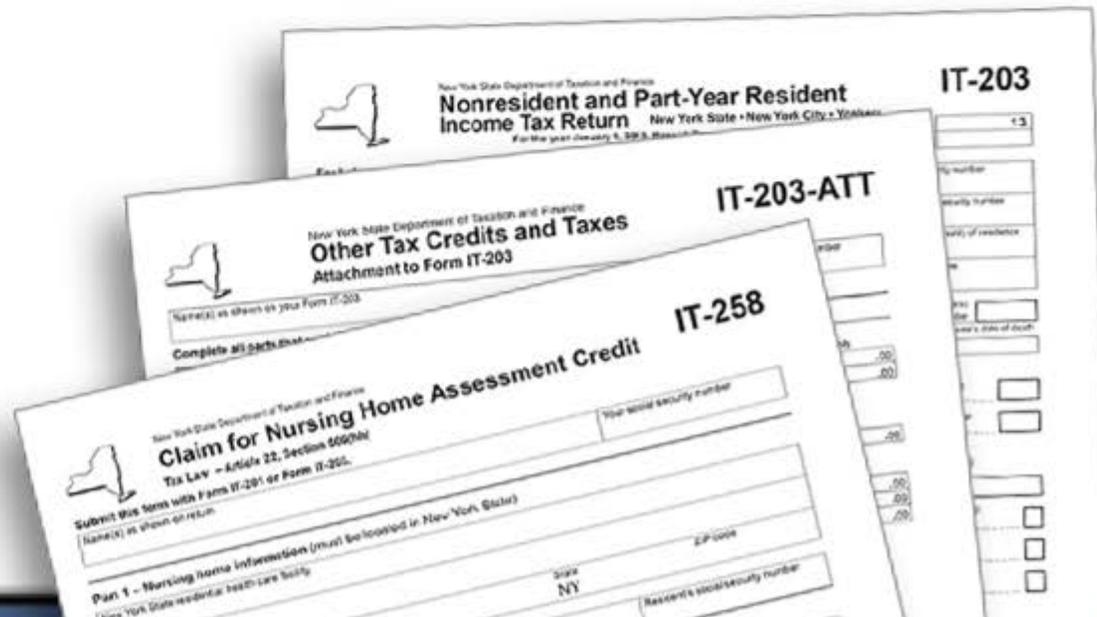




How to Claim the Nursing Home Assessment Credit (cont.)

Nonresidents

- Complete Form IT-258.
- Enter code "258" and line 1 amount from IT-258 on line 12 of IT-203-ATT.
- Total all refundable credits on line 8 of IT-203-ATT.
- Enter line 18 amount from IT-203-ATT on line 71 of IT-203.





Knowledge Check

Ed's brother John pays the nursing home assessment for their mother, who resides there. Who is entitled to claim the credit?

- Ed
- John
- Their mother
- None of the above



New York State Credits

Knowledge Check



Ed's brother John pays the nursing home assessment for their mother, who resides there. Who is entitled to claim the credit?

- ✓
- Ed
 - John
 - Their mother
 - None of the above



New York State Credits

Claim for Long-term Care Insurance (IT-249)

Taxpayers who pay premiums for qualified long-term care insurance may claim a credit against their personal income tax return.

Click here to see the [Form](#) or the [Instructions](#).

New York State Department of Taxation and Finance
Claim for Long-Term Care Insurance Credit
Tax Law - Section 60(12)

IT-249

Identifying number as shown on return

Submit this form with Forms 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		
2	Credit rate (20%)		.00
3	Credit for qualified long-term care insurance (multiply line 1 by line 2)		.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 B.

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

4	Partner	Enter your share of the credit from your partnership (see instructions)	
5	S corporation shareholder	Enter your share of the credit from your S corporation (see instructions)	
6	Beneficiary	Enter your share of the credit from the fiduciary's Form IT-210, Schedule D, column C	
7	Totals (add lines 4, 5, and 6)		.00

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



New York State Credits

Who Can Claim This Credit? (IT-249)

- Individuals
- Estates or Trusts
- Partners in a partnership
- Shareholders of a New York S corporation
- Beneficiaries of an estate or trust

New York State Department of Taxation and Finance
Claim for Long-Term Care Insurance Credit
Tax Law - Section 60(12)

IT-249

Identifying number as shown on return

Submit this form with Forms 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

2 Credit rate (20%)

3 Credit for qualified long-term care insurance (multiply line 1 by line 2)

1		.00
2		.20
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 B.

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 corporation shareholder, or beneficiary

4 Enter your share of the credit from your partnership (see instructions)

5 Enter your share of the credit from your S corporation (see instructions)

6 Enter your share of the credit from the fiduciary's Form IT-210, Schedule D, column C

7 Totals (add lines 4, 5, and 6)

4		
5		
6		
7		.00

Fiduciaries: include the amount from the fiduciary's Form IT-210, Schedule D, column C.



New York State Credits

Credit Amount (IT-249)

The credit is equal to 20% of the premiums paid during the tax year for:

- the purchase of a qualified long-term care insurance policy
- continuing coverage under the same

This is a credit carryover.

New York State Department of Taxation and Finance
Claim for Long-Term Care Insurance Credit
Tax Law - Section 60(12)

IT-249

Identifying number as shown on return

Submit this form with Forms 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	
2	Credit rate (20%)	.20
3	Credit for qualified long-term care insurance (multiply line 1 by line 2)	.20

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 B.

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 corporation shareholder, or beneficiary's share of credit

4	Partner	Enter your share of the credit from your partnership (see instructions)	
5	S corporation shareholder	Enter your share of the credit from your S corporation (see instructions)	
6	Beneficiary	Enter your share of the credit from the fiduciary's Form IT-210, Schedule D, column C	
7	Totals (add lines 4, 5, and 6)		.00

Fiduciaries: Include the amount from line 6 in the Total line of Schedule D, column C.

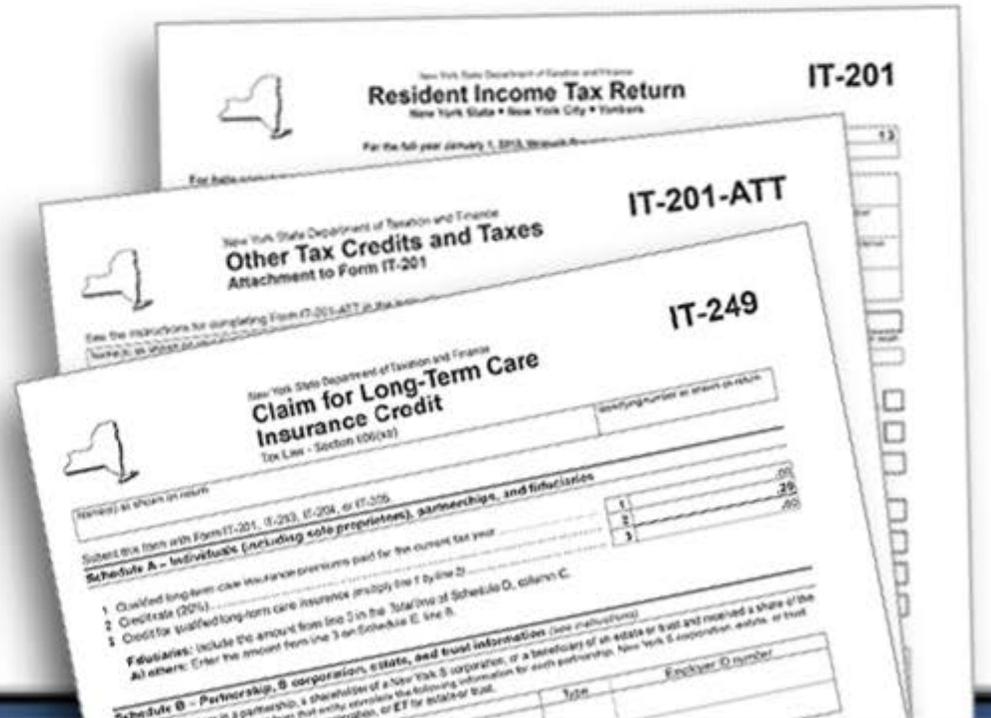


New York State Credits

How to File a Claim for Long-term Care Insurance

Residents

1. Complete Form IT-249.
2. Enter line 23 amount from Form IT-249 on line 3 of IT-201-ATT.
3. Total all carryover credits on line 7 of IT-201-ATT.
4. Enter line 7 amount from IT-201-ATT on line 42 of IT-201.





New York State Credits

How to File a Claim for Long-term Care Insurance

Nonresidents & Part-Year Residents

- Complete Form IT-249.
- Enter line 23 amount from Form IT-249 on line 4 of IT-203-ATT.
- Total all carryover credits on line 8 of IT-203-ATT.
- Enter line 8 amount from IT-203-ATT on line 47 of IT-203.





Knowledge Check

The premium George paid for his long term care insurance is \$5,000. The tax due on his return is \$1,323. What is his credit amount and does he have anything to carry forward to the next year?

- \$3,677 and \$1,323 to carry forward
- \$500 and \$500 to carry forward
- \$1,000 and no carry forward



Knowledge Check



The premium George paid for his long term care insurance is \$5,000. The tax due on his return is \$1,323. What is his credit amount and does he have anything to carry forward to the next year?

- \$3,677 and \$1,323 to carry forward
- \$500 and \$500 to carry forward
- \$1,000 and no carry forward



START-UP NY* program

The START-UP NY program will transform upstate SUNY and private university campuses into tax-free regions for new and expanding businesses.

- START-UP NY is administered by New York State's [Empire State Development \(ESD\)](#).
- For more information see:
 - [TSB-M-13\(7\)C, \(6\)I, \(11\)M, \(1\)MCTMT, \(7\)S](#), *SUNY Tax-Free Areas to Revitalize and Transform Upstate New York Program (START-UP NY Program)*
 - [START-UP New York Tax FAQs](#)

* SUNY Tax-free Areas to Revitalize and Transform Upstate New York



START-UP NY program

See specific information for how the following tax types are affected by the START-UP NY program:

- [Metropolitan commuter transportation mobility tax \(MCTMT\)](#) - employers
- [Metropolitan commuter transportation mobility tax \(MCTMT\)](#) - self-employed individuals (including partners)
- [Real estate transfer tax](#)
- [Sales tax](#)
- [Withholding tax](#)

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