



New York State

Solar and Wind Energy Credit Carryover

IT-218.1

New York State Department of Taxation and Finance

Name(s) as shown on return

Your social security number

Enter below the address of your principal residence on which the credit is claimed if it is different from the address shown on your return.

Figure your solar and wind energy credit carryover for 1988 on lines 1 through 10.

Enter your solar and wind energy credit carryover from a previous tax year (<i>attach computation</i>)	1		
Enter the amount from line 55 of your Form IT-201 or line 61 of Form IT-203	2		
Enter any NY State child and dependent care credit entered on line 56 of your Form IT-201. Filers of Form IT-203, enter "0"	3		
Enter any New York State household credit entered on line 57 of your Form IT-201. Filers of Form IT-203, enter "0"	4		
Enter the total of lines 1 through 4 on your Form IT-201-ATT or Form IT-203-ATT	5		
Enter any EDZ wage tax credit claimed on Form DTF-601	6		
Enter any EDZ capital corporation tax credit claimed on Form DTF-602	7		
Add lines 3 through 7 above and enter the result	8		
Subtract line 8 from line 2 and enter the result. (<i>If the result is zero or less, enter "0"</i>)	9		
Solar and wind energy credit carryover for 1988 Enter the amount from line 1 or line 9, whichever is less Also enter this line 10 amount on line 5 of Form IT-201-ATT or Form IT-203-ATT	10		

Figure your carryforward to 1989 on lines 11 through 13. (Complete this part only if line 10 is less than line 1.)

Enter the amount from line 1 above	11		
Enter the amount from line 10 above	12		
Carryforward to 1989 (<i>subtract line 12 from line 11 and enter the result</i>)	13		

Attach this form to the back of your return.

Specific Instructions (General Information is on the back)

Enter your name and social security number as they appear on your return. Also enter your spouse's name if you are filing a joint return. Enter the address of the principal residence on which the credit is claimed if it is not the same as the address on your return.

Complete lines 1 through 10 to determine the amount of credit that you can claim on your 1988 return.

- Line 1** - Enter on line 1 the amount you figure to be the credit carryover from a previous tax year. Attach a schedule showing how the carryover was computed and the tax year in which the credit originated.
- Line 10** - **Solar and wind energy credit carryover for 1988** - Compare lines 1 and 9 and enter the smaller amount on line 10. Also enter this amount on line 5 of Form IT-201-ATT or Form IT-203-ATT. Also attach copies of the Form IT-218 on which the credit was originally computed and any prior Forms IT-218.1 and IT-201-ATT or IT-203-ATT on which you claimed the credit.

Complete lines 11 through 13 only if line 10 is less than line 1.

- Line 13** - **Carryforward to 1989** - Subtract line 12 from line 11. This is the amount of credit that you can carry forward to 1989. You will have to attach a copy of this form to your 1989 return.

IT-218.1 (1988)(back)

General Information

1985 was the last year that taxpayers filing on a calendar-year basis could claim the solar and wind energy credit. However, this credit can be carried over from year to year until it is used up. The credit can be applied against the New York State personal income tax and the additional tax on unearned income after first deducting the following credits:

- Resident tax credit
- Accumulation distribution credit
- Child and dependent care credit
- Household credit
- Economic development zone (EDZ) capital corporation tax credit
- Economic development zone (EDZ) wage tax credit
- Investment credit
- Special additional mortgage recording tax credit (shareholder of electing New York State S corporation only)
- Special additional mortgage recording tax credit carryover

This credit cannot be applied against the minimum income tax or the separate tax on lump-sum distributions. If you need additional information or help, call toll free (from New York State only) **1 800 CALL TAX (1 800 225-5829)**. From areas outside New York State, call (518) 438-8581.

The credit carryover that you figure on this form must also be entered on Form IT-201-ATT, *Summary of Other Credits and Taxes*, an attachment to Form IT-201, or on Form IT-203-ATT, *Summary of Other Credits and Taxes*, an attachment to Form IT-203. If you do not have these forms, you can get them by calling toll free (from New York State only) 1 800 462 8100. From areas outside New York State, call (518) 438-1073. You can also get these forms by writing to:

NYS Tax Department
Taxpayer Assistance Bureau
W. A. Harriman Campus
Albany, New York 12227