New York State Department of Taxation and Finance

Instructions for Form NYC-210

Claim for City of New York School Tax Credit

NYC-210-I

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 1999. 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.

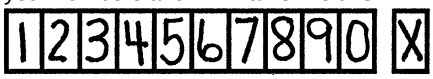
Purpose of form

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 1999. 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

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.

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:



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. 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 1999 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 4 and line 8 (if applicable).

Married - You are married if, on the last day of 1999, 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 1999.

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

Generally, you should consider filing a combined claim using lines 1 through 7 and line 8 (if applicable). If one spouse is age 65 or older, your credit will be greater if you file a combined claim using lines 1 through 7 and line 8 (if applicable).

If both spouses are under age 65, or both spouses are over age 65, you will receive the same total credit that you would receive if you each filed a separate claim. If you file a combined claim, we will send one check made out to both spouses for the amount of the credit.

However, if you are married, you **must** file a separate claim, using lines 1 through 4 and line 8 (if applicable), in the following situations:

— both spouses are under age 65 and one spouse lived in New York City for all of 1999, and the other spouse did not live in New York City at all during 1999 (the spouse who did not live in New York City at all during 1999 does not qualify for the credit); or

— one spouse can be claimed as a dependent on another taxpayer's federal return and the other spouse cannot be claimed as a dependent on another taxpayer's federal return; or

— you want to receive a separate check for your share of the credit.

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

— your spouse died in 1997 or 1998, and you did not remarry in 1997, 1998, or 1999; and

— you have a child, adopted child, stepchild, or foster child who lived in your home for all of 1999 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 4 and line 8 (if applicable) if you are a surviving spouse.

Line 3

If you were 65 or older on January 1, 2000, check the *Yes* box.

Line 4

Enter in the boxes the number of months **you** lived in New York City in 1999. 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, 1999. 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 4.*

*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 6

If your spouse was 65 or older on January 1, 2000, check the *Yes* box. If your spouse died during 1999, and was 65 or older at the date of his or her death, check the *Yes* box.

Line 7

Enter in the boxes the number of months **your spouse** lived in New York City during 1999. If your spouse died during 1999 and lived in New York City from 1/1/99 until time of death, enter 12 on line 7. If your spouse moved into or out of New York City prior to his or her death, enter on line 7 the number of months he or she lived in New York City during 1999.

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

Number of months of New York City residence	Under 65		65 and over	
	Single, or married filing a combined claim*, or married filing a separate claim	Surviving spouse	Single, or married filing a separate claim	Married filing a combined claim, or surviving spouse**
1	$ 3.25	$ 2.92	$ 5.21	$10.42
2	6.50	5.83	10.42	20.83
3	9.75	8.75	15.63	31.25
4	13.00	11.67	20.83	41.67
5	16.25	14.58	26.04	52.08
6	19.50	17.50	31.25	62.50
7	22.75	20.42	36.46	72.92
8	26.00	23.33	41.67	83.33
9	29.25	26.25	46.88	93.75
10	32.50	29.17	52.08	104.17
11	35.75	32.08	57.29	114.58
12	39.00	35.00	62.50	125.00

* If married filing a combined claim, each spouse is entitled to the credit amount shown in this column. For example, if you lived in the city of New York for 12 months and your spouse lived in the city of New York for 10 months, we will issue one check in both your names for $71.50 ($39.00 +32.50).

** If married filing a combined claim, only one spouse needs to be 65 or older in order to receive the credit in this column.

Line 8 - Direct deposit

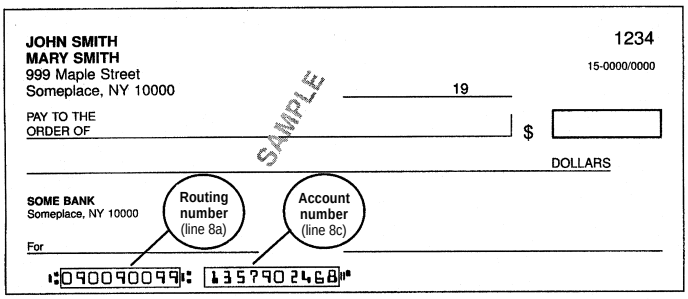
Complete lines 8a through 8c if you want us to deposit your refund directly into your bank account.

On line 8a, 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 8b, check the box for the type of account, checking or savings.

On line 8c 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.*

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:

- We mail the refund to the 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: (available 24 hours a day, 7 days a week) 1 800 748-3676

Internet access: http://www.tax.state.ny.us (for forms, publications, your refund status, 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
TAXPAYER CORRESPONDENCE
W A HARRIMAN CAMPUS
ALBANY NY 12227