



Instructions for Form NYC-210

Claim for New York City School Tax Credit

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 2010. 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-150, IT-201, or IT-203 for 2010, use Form NYC-210 to claim your NYC school tax credit. File your Form NYC-210 as soon as you can after January 1, 2011. You must file your 2010 claim no later than April 15, 2014. 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, 2011, but no later than April 18, 2011.

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
2007	April 15, 2011
2008	April 16, 2012
2009	April 15, 2013

Filling in your claim form

Please keep your name and address entries within the spaces 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. Also keep your mailing address, ZIP code, and other entries within the boxes provided.

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 social security number(s) in the boxes to the right of the name and address box. If married, be sure your 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 2010 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, 2009, enter the date of death in the boxes labeled *Taxpayer's date of death*, in month, day, and last 2 digits of year order. If the taxpayer whose name is listed **second** on the credit form died after December 31, 2009, enter the date of death in the boxes labeled *Spouse's date of death*, in month, day, and last 2 digits of year order. If you marked an **X** in box d, *Qualifying widow(er) with dependent child*, decedent information is not required (see information about qualifying widow(er) below).

Please print (use black ink only; no red or other color ink or pencils please) or type all **X** marks and money amounts in the boxes and spaces provided.

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 widow(er) with dependent child (see below). If you are single, complete lines 1, 2, and 5.

Married — You are married if, on the last day of 2010, 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 2010.

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 widow(er) with dependent child — You are a qualifying widow(er) with dependent child if you meet **all** of the following conditions:

- your spouse died in 2008 or 2009, and you did not remarry in 2008, 2009, or 2010; and
- you have a child, adopted child, stepchild, or foster child who lived in your home for all of 2010 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, 2, and 5 if you are a qualifying widow(er) with dependent child.

Line instructions

Line 2 — Enter in the boxes the number of months **you** lived in NYC in 2010. 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, 2010. You would not count November as a month lived in NYC, but you would count December. Therefore, you would enter 01 on line 2.*

Since you lived in NYC 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 NYC for ten, eleven, or twelve months of the year, you would enter the actual number of months (10, 11, or 12).

Line 4 — Enter in the boxes the number of months **your spouse** lived in NYC during 2010. If your spouse died during 2010 and lived in NYC from January 1, 2010, until time of death, enter 12 on line 4. If your spouse moved into or out of NYC prior to his or her death, enter on line 4 the number of months he or she lived in NYC during 2010.

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 widow(er) with dependent child
1	\$ 5.21	\$ 10.42
2	10.42	20.83
3	15.63	31.25
4	20.83	41.67
5	26.04	52.08
6	31.25	62.50
7	36.46	72.92
8	41.67	83.33
9	46.87	93.75
10	52.08	104.17
11	57.29	114.58
12	62.50	125.00

Line 5 — Indicate your refund option choice. Direct deposit is secure and is the **fastest** way to get your refund. To have the funds deposited directly into your bank account, mark an **X** in the **direct deposit** box and fill in line 6. The Tax Department will deposit the amount of your refund into your personal bank account.

If you do not complete line 6, we will send a check to the mailing address on your claim. Paper check refunds might be significantly delayed. Choose direct deposit to avoid this delay.

Line 6 – Direct deposit

If you chose direct deposit at line 5, enter your account information on line 6. If you don't enter complete and correct account information at line 6, the deposit cannot be done.

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.

Line 6a — Enter the routing number shown on the checks issued by your bank (see sample check below). 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 refund check sent instead. On the sample check below, the routing number is 090090099.

Your check may state that it is payable through a bank different from the one where you have your 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.

Line 6b — Mark an **X** in the box for the type of account, checking or savings.

Line 6c — Enter the account number where you want your refund deposited. If you selected *Checking* on line 6b, enter the account number shown on your checks. (On the sample check below, the account number is 1357902468. Be sure not to include the check number.)

If you chose *Savings* on line 6b, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your financial institution.

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.

The image shows a sample check form with the following details:

- Payee: JOHN SMITH, MARY SMITH, 999 Maple Street, Someplace, NY 10000
- Date: _____
- Pay to the Order of: _____ \$ _____ Dollars
- Routing number (line 6a): 090090099
- Account number (line 6c): 1357902468
- Check number: 1234
- A note in a bubble says: "Do not include the check number" with an arrow pointing to the check number field.
- A "Sample" watermark is visible across the form.

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

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-150 or Form IT-201.

Third-party designee

Do you want to authorize a friend, family member, or any other person (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, and any five numbers the designee chooses as his or her 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 a 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 that arise during the processing of your claim. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your claim;
- call the Tax Department for information about the processing of your claim or the status of your refund; **and**
- respond to certain Tax Department notices that you share with the designee about math errors, offsets, and claim preparation. We will not send notices to the designee.

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file a power of attorney. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file a power of attorney.

The authorization will end automatically one year after the later of April 18, 2011, or the date you filed your claim.

Paid preparer

If you pay someone to prepare Form NYC-210, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area. If someone prepares Form NYC-210 for you and does not charge you, that person should not sign it.

Note to paid preparers — When signing Form NYC-210, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.