



Department of Taxation and Finance

Claim for Nursing Home Assessment Credit

IT-258

Tax Law – Article 22, Section 606(hh)

Submit this form with Form IT-201 or Form IT-203. See instructions on back.

Name(s) as shown on return	Your Social Security number
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Part 1 – Nursing home information (must be located in New York State)

New York State residential health care facility		
Address (number and street)		
City	State NY	ZIP code

Resident's name (if different from the taxpayer claiming the credit)	Resident's Social Security number
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Part 2 – Credit amount

- 1 Enter the 6% 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)

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- Enter the line 1 amount and code **258** on Form IT-201-ATT, line 12, or Form IT-203-ATT, line 12.

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General information

For tax years beginning on or after January 1, 2005, Tax Law section 606(hh) allows a credit against the personal income tax for the amount of the assessment imposed on a New York residential health care facility pursuant to Public Health Law section 2807-d(2)(b) and paid directly by an individual. The assessment must be separately stated and accounted for on the billing statements or other statements of a resident of a residential health care facility, and must be paid directly by the individual taxpayer claiming the credit.

If an individual other than the resident is actually paying the assessment, the individual who paid the assessment, not the resident, is entitled to claim the credit.

Who is eligible

This credit is only available to individuals who directly paid the assessment. An individual may claim the full credit for amounts directly paid even though the resident may be receiving benefits from a long-term care insurance policy. If a resident of a facility assigns his or her long-term care insurance benefits to a residential health care facility, the resident is treated as having paid that amount toward the total nursing home bill. The credit is not available if the assessment is paid through private health insurance, with public funds (such as medicaid), or by a trust or other entity.

How to claim the credit

File Form IT-258 and transfer the amount of credit to your tax return as instructed (if you are an individual and you directly paid the assessment imposed on a residential health care facility).

Amount of credit

The amount of the credit is the **assessment amount** (not the amount of expenses paid) separately stated and accounted for on the billing statements or other statements. Any amount of the credit not deductible in the current tax year may be refunded without interest.

Specific instructions


See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Part 1 – Nursing home information

Enter the name and address of the New York residential health care facility in the space provided in Part 1. Also enter the name and Social Security number of the health care facility resident, if the resident is not the taxpayer claiming this credit.

Part 2 – Credit amount

Line 1 – Enter the 6% base-rate portion of the **assessment** separately stated and accounted for on your billing statements or other statements and paid directly by you during this tax year.

 There is a temporary rate increase, however, the NYS credit is still limited to the 6% allowed pursuant to Public Health Law section 2807-d(2)(b).

If the billing statements or other statements show the amount of expenses instead of the amount assessed by New York State, or if you are unable to determine the 6% portion of your assessment allowed for this credit, contact the health care facility to obtain the New York State assessment amount eligible for this credit. Keep a copy of the billing statements for your records to substantiate the amount of credit claimed.

