



Department of Taxation and Finance

Instructions for Form NYC-210

Claim for New York City School Tax Credit

NYC-210-I

Did you know? You may choose direct deposit of all or part of your New York State personal income tax refund in up to three New York State 529 college savings accounts (*NYS 529 accounts*) if you file Form IT-201, *Resident Income Tax Return* or Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. If you choose direct deposit of your refund into a NYS 529 account, do **not** file Form NYC-210 to claim your NYC school tax credit. Instead, claim the credit by completing Form IT-201 or IT-203 (even if you are not otherwise required to file a New York State return), and attach Form IT-195, *Allocation of Refund*. The amount of each direct deposit to a NYS 529 account must be at least \$25. For information about filing Form IT-201 or IT-203 and Form IT-195, see the instructions for Form IT-201 or IT-203.

For information about the NYS 529 college savings program, visit their website at www.nysaves.org.

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 2019. 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-201 or IT-203 for 2019, use Form NYC-210 to claim your NYC school tax credit. File your Form NYC-210 as soon as you can after January 1, 2020. You must file your 2019 claim no later than April 17, 2023. 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, 2020, but no later than April 15, 2020.

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
2016	April 15, 2020
2017	April 15, 2021
2018	April 15, 2022

Filling in your claim form

Please print (use black ink only; no red or other color ink or pencils please) or type all **X** marks and other entries in the boxes and spaces provided. Do not enter dashes or slashes.

Please keep your name and address entries within the spaces provided. For example, your first name should not go past the vertical line separating it from your middle initial (MI), which has its own entry area.

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 date(s) of birth and Social Security number(s) in the boxes to the right of the name and address box. If married, be sure your dates of birth and 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 2019 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, 2018, enter the date of death in the box labeled *Taxpayer's date of death*, in month, day, and year (4 digit) order. If the taxpayer whose name is listed **second** on the credit form died after December 31, 2018, enter the date of death in the box labeled *Spouse's date of death*. If you marked an **X** in box d, *Qualifying widow(er)*, decedent information is not required (see information about qualifying widow(er) below).

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) (see below). If you are single, complete lines 1, 2, and 5.

Married – You are married if, on the last day of 2019, you were married and living together, or you were married and living apart, but not legally separated under a decree of divorce or separate maintenance.

Note: *Married* includes a marriage between same-sex spouses.

If your spouse died in 2019, you may file as married for that year. You cannot file as married for subsequent years unless you remarry.

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) – You are a qualifying widow(er) if you meet **all** of the following conditions:

- Your spouse died in 2017 or 2018, and you did not remarry before the end of 2019.
- You have a child, adopted child, or stepchild (not a foster child) whom:
 - you claimed as a dependent if you filed a federal return, or
 - you could have claimed as a dependent if you filed a federal return except that, for 2019:
 - the child had gross income of \$4,200 or more,
 - the child filed a joint return, or
 - you could be claimed as a dependent on someone else's return.
- The child lived in your home for all of 2019 (temporary absences, such as for school, vacation, or medical care, count as time lived in your home).
- You paid over half of the expenses of keeping up your home.
- You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

Complete lines 1, 2, and 5 if you are a qualifying widow(er).

Line instructions

Line 2 – Enter in the box the number of months **you** lived in NYC in 2019. 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, 2019. You would not count November as a month lived in NYC, but you would count December.

Line 4 – Enter in the box the number of months **your spouse** lived in NYC during 2019. If your spouse died during 2019 and lived in NYC from January 1, 2019, 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 2019.

