



Claim of Right Credit

New York State • New York City • Yonkers • MCTMT

IT-257

Submit this form with Form IT-201, IT-203, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
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Complete lines 1, 2, and 3, and all sections that apply (see instructions).

- 1 Enter the tax year for which you originally reported the income under a claim of right..... 1
- 2 Enter the amount of income repaid 2 .00
- 3 Identify the type of income involved and the reason for the repayment:

Section 1 – New York State tax

- | | | |
|--|---|-----|
| 4 Previously calculated New York State tax | 4 | .00 |
| 5 Recalculated New York State tax | 5 | .00 |
| 6 New York State claim of right credit (subtract line 5 from line 4) | 6 | .00 |

Individuals – Enter the line 6 amount on Form IT-201-ATT, line 15, or Form IT-203-ATT, line 14.

Fiduciaries – Include the line 6 amount on Form IT-205, line 33.

Section 2 – New York City resident tax

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|--|---|-----|
| 7 Previously calculated New York City resident tax | 7 | .00 |
| 8 Recalculated New York City resident tax..... | 8 | .00 |
| 9 New York City resident claim of right credit (subtract line 8 from line 7) | 9 | .00 |

Individuals – Enter the line 9 amount on Form IT-201-ATT, line 16, or Form IT-203-ATT, line 15.

Fiduciaries – Include the line 9 amount on Form IT-205, line 33.

Section 3 – New York City nonresident earnings tax

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|--|----|-----|
| 10 Previously calculated New York City nonresident earnings tax | 10 | .00 |
| 11 Recalculated New York City nonresident earnings tax | 11 | .00 |
| 12 New York City nonresident earnings tax claim of right credit (subtract line 11 from line 10)..... | 12 | .00 |

Individuals – Enter the line 12 amount on Form IT-201-ATT, line 16, or Form IT-203-ATT, line 15.

Fiduciaries – Include the line 12 amount on Form IT-205, line 33.

Section 4 – Yonkers resident income tax surcharge

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|---|----|-----|
| 13 Previously calculated Yonkers resident income tax surcharge | 13 | .00 |
| 14 Recalculated Yonkers resident income tax surcharge..... | 14 | .00 |
| 15 Yonkers resident claim of right credit (subtract line 14 from line 13) | 15 | .00 |

Individuals – Enter the line 15 amount on Form IT-201-ATT, line 17, or Form IT-203-ATT, line 16.

Fiduciaries – Include the line 15 amount on Form IT-205, line 33.

Section 5 – Yonkers nonresident earnings tax

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|---|----|-----|
| 16 Previously calculated Yonkers nonresident earnings tax | 16 | .00 |
| 17 Recalculated Yonkers nonresident earnings tax | 17 | .00 |
| 18 Yonkers nonresident earnings tax claim of right credit (subtract line 17 from line 16) | 18 | .00 |

Individuals – Enter the line 18 amount on Form IT-201-ATT, line 17, or Form IT-203-ATT, line 16.

Fiduciaries – Include the line 18 amount on Form IT-205, line 33.

Section 6 – Metropolitan commuter transportation mobility tax (MCTMT)

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|--|----|-----|
| 19 Previously calculated MCTMT..... | 19 | .00 |
| 20 Recalculated MCTMT..... | 20 | .00 |
| 21 MCTMT claim of right credit (subtract line 20 from line 19) | 21 | .00 |

Individuals – Enter the line 21 amount on Form IT-201-ATT, line 17a, or Form IT-203-ATT, line 16a.

