

**Central Business District Toll Credit**

Tax Law – Section 606(jjj)

**IT-268**

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

**Part A: Identifying information** (see instructions)

Your name as shown on return		Your Social Security number (SSN)	
Spouse's name		Spouse's SSN	
Address of the primary residence in the Central Business District (number and street)			Apartment number
City	State <b>NY</b>	ZIP code	

1 Was the above address your primary residence for the entire year? ..... Yes ☐ No ☐

2 If **No**, enter the dates that you resided at the above address. .... From \_\_\_\_\_ To \_\_\_\_\_  
(mmddyyyy) (mmddyyyy)

**Part B: Determine eligibility**

3 Was your New York adjusted gross income **less than \$60,000?** (amount from Form IT-201, line 33 or Form IT-203, line 32) ..... Yes ☐ No ☐

If **No**, **stop**; you do not qualify for this credit.

If **Yes**, continue with Part C.

**Part C: Credit amount**

4 Central Business District toll credit (see instructions) ..... **4** ..... **.00**

Enter the line 4 amount and code **268** on Form IT-201-ATT, line 12 or Form IT-203-ATT, line 12.

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## Instructions

### General information

You may be eligible for this credit if:

- your primary residence during the year was in New York City's Central Business District (also known as the Congestion Relief Zone);
- you have a New York adjusted gross income of **less than \$60,000** for the year; and
- you paid Central Business District tolls (Congestion Relief Zone tolls) during the year (excluding any tolls used as a trade or business expense).

The Central Business District (Congestion Relief Zone) includes the local streets and avenues in Manhattan south of, and inclusive of 60<sup>th</sup> Street, but does **not** include FDR Drive, West Side Highway (Route 9A), and the Hugh L. Carey Tunnel connections to West Street.

For additional information about the program, visit the MTA website (search: *Central Business District toll*).

### Credit details

The credit is equal to the **total** amount of Central Business District tolls (Congestion Relief Zone tolls) paid during the year; excluding any tolls used as trade or business expenses.

If you do not use the full amount of the credit against your tax liability this year, you may request a refund or apply the overpayment to next year's tax. The Tax Department will not pay interest on the refund or overpayment.

### Part A: Identifying information

Enter the address of your primary residence within the Central Business District. Indicate if the address was your primary residence for the entire year.

If you were a resident in the Central Business District for only part of the year, you may claim the credit **only** for the tolls paid while your residence was in the Central Business District. You must indicate the time period you resided at the address.

### Part C: Credit amount

Enter the total amount of Central Business District tolls you paid during the year while your primary residence was in the Central Business District. **Do not** include any tolls used as a trade or business expense (see Internal Revenue Code § 162).

You can obtain the amount of tolls you paid from documentation such as EZ Pass statements, fare receipts from for-hire vehicles itemizing the toll, or an itemized MTA toll bill. You may be required to submit your documentation to the Department upon request.

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