

**Organ Donation Credit**

Tax Law – Section 606(ttt)

IT-269**Submit this form with Form IT-201.**

Your name as shown on return	Your Social Security number
Spouse's name	Spouse's Social Security number

Part 1: Eligibility (mark an **X** in the appropriate boxes)You **must** complete line A.

A Were you a New York State resident for **all** of this tax year? **A** Yes ☐ No ☐
If **No**, **stop**; you do not qualify for the organ donation credit.

B Did you donate a human organ in this tax year? (see *Definitions*) **B** Yes ☐ No ☐
If **No**, **stop**; you do not qualify for the organ donation credit.

C Have you received benefits under Public Health Law § 4371 (reimbursement of living donor expenses) for this organ donation? **C** Yes ☐ No ☐
If **Yes**, **stop**; you do not qualify for the organ donation credit.

D Name of donor

E Date of transplant (mmddyyyy)

Part 2: Calculation of credit

1 Eligible expenses (see <i>Definitions</i>)	1	.00
2 Total credit (enter the lesser of line 1 or \$10,000)	2	.00

Enter the line 2 amount and code **269** on Form IT-201-ATT, line 12.

Instructions

General Information

You are eligible for this credit if in the year you make the organ donation, you:

- are a full year New York State resident,
- donate one or more of your organs (while living) to another human being for human organ transplantation, and
- had eligible expenses.

Definitions

Human organ means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow.

Eligible expenses are unreimbursed travel expenses, lodging expenses, and lost wages related to the organ donation that you incurred.

Limitations

- Your credit cannot exceed \$10,000.
- You may only claim the credit once in your lifetime.
- If you have received benefits for the organ donation under Public Health Law § 4371, you cannot claim the credit.
- 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. However, the Tax Department will not pay interest on the refund or overpayment.

How to claim the credit

You **must** claim the credit in the taxable year in which the human organ transplant occurs.

Married couples: If you both qualify for the credit, you must each complete a **separate** Form IT-269, *Organ Donation Credit*. You and your spouse can **each** claim a credit of up to \$10,000. However, you cannot claim any unused part of your spouse's expenses.

