

Claim for Long-Term Care Insurance Credit

Tax Law – Sections 190, 210-B.14, and 1511(m)

All filers must enter tax period:

beginning

ending

Legal name of corporation

Employer identification number

File this form with Form CT-183, CT-184, CT-186, CT-186-E, CT-186-P, CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL

Calculation of available long-term care insurance credit *(New York S corporations, see instructions)*

- | | | | | |
|---|--|---|--|--|
| 1 | Qualified long-term care insurance premiums paid during the current tax year | 1 | | |
| 2 | Multiply line 1 by 20% (0.2) | 2 | | |
| 3 | Long-term care insurance credit from partnership(s) (from line 13; see instructions) | 3 | | |
| 4 | Unused long-term care insurance credit from preceding period | 4 | | |
| 5 | Total available long-term care insurance credit (add lines 2, 3, and 4) | 5 | | |

Calculation of long-term care insurance credit limitation

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|---|-----------|--|--|
| 6 Tax due before credits (see instructions) | 6 | | |
| 7 Enter other credits claimed before the long-term care insurance credit (see instructions) | 7 | | |
| 8 Net tax (subtract line 7 from line 6) | 8 | | |
| 9 Minimum tax limitation (see instructions) | 9 | | |
| 10 Long-term care insurance credit limitation (subtract line 9 from line 8; if line 9 is greater than line 8, enter 0) | 10 | | |

Calculation of long-term care insurance credit used and available for carryforward

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|-----------|--|-----------|--|--|
| 11 | Long-term care insurance credit to be used for the current tax year (see instructions) | 11 | | |
| 12 | Long-term care insurance credit to be carried forward (subtract line 11 from line 5) | 12 | | |

Partnership information (see the instructions for line 3; attach additional forms if necessary)

Name of partnership	Identifying number	Amount of credit
Total from any additional Forms CT-249.....		
13 Total credit amount allocated from partnership(s) (enter here and on line 3)	13	

A If you are claiming this credit as a corporate partner, mark an **X** in the box.....

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