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DCMT_LCTR_NMBR

NEW YORK STATE 2026

Department of Taxation and Finance

TAX_TYPE_CD

CT-249

Claim for Long-Term Care Insurance Credit

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

All filers must enter tax period:
beginning LIAB_PRD_BEG_DT ending LIAB_PRD_END_DT

Legal name of corporation	Employer identification number
LEGAL_NAME	EXT_TP_ID

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	LTC_CR_CUR_AMT	
2	Multiply line 1 by 20% (0.2)	2	LTC_CR_EARN_AMT	
3	Long-term care insurance credit from partnerships *(from line 13; see instructions)*	3	LTC_CR_FLW_ENT_AMT	
4	Unused long-term care insurance credit from preceding period	4	LTC_CR_PRR_AMT	
5	Total available long-term care insurance credit *(add lines 2, 3, and 4)*	5	LTC_CR_TOT_AMT	

Calculation of long-term care insurance credit limitation

6	Tax due before credits *(see instructions)*	6	LTC_TX_B4CR_AMT	
7	Enter other credits claimed before the long-term care insurance credit *(see instructions)*	7	LTC_OCR_AMT	
8	Net tax *(subtract line 7 from line 6)*	8	LTC_NET_TX_AMT	
9	Minimum tax limitation *(see instructions)*	9	LTC_MTX_LMT_AMT	
10	Long-term care insurance credit limitation *(subtract line 9 from line 8; if line 9 is greater than line 8, enter **0**)*	10	LTC_CR_LMT_AMT	

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

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

Partnership information *(see the instructions for line 3; if needed, attach additional forms)*

Name of partnership	Identifying number	Amount of credit
CT249PSHIPINFO		
bnfCrdt		
NAME	EIN_ID	AMOUNT
Total from any additional Forms CT-249		

13	Total credit amount allocated from partnerships (enter here and on line 3)	13	Same as Line 3

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

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