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**Important Notice**

**February 2003**

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**Correction to Form IT-254, Claim for Residential Fuel Oil Storage Tank Credit**

There is an error on the 2002 Form IT-254, *Claim for Residential Fuel Oil Storage Tank Credit*. It only affects taxpayers who have a carryover of the Residential Fuel Oil Storage Tank Credit from the 2001 tax year.

A line was not included on the form to account for the carryover of the credit to the 2002 tax year.

Taxpayers with a carryover of this credit should include the amount of the carryover on line 14 of Form IT-254 and write ***carryover of 2001 credit*** in the space to the left of the line 14 entry box. Taxpayers should then follow the instructions for line 15. Be sure to attach Form IT-254 to the return.

We apologize for the error and any inconvenience that it may have caused.