



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 <i>(number and street)</i>			Apartment number
City	State NY	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.



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 60th 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.

