



New York State Department of Taxation and Finance

Personal Income Tax MeF Acceptance Testing System for Tax Year 2015

TEST ID: 1021

Forms Included: IT-203, IT-203-ATT, IT-249, IT-256, IT-258, and W-2

Test Notes: Apply credits in the following order. (1st) IT-249 (2nd) IT-258 (3rd) IT-256

Return specific information:

- Prime taxpayer: Sam South born on 10-31-1953
- Filing Single with no dependents
- Nonresident and did not maintain living quarters in NYS at any point in the year.
- All 2015 income is sourced in New York State.
- Taxpayer chooses standard deduction
- IT-203 Line 1 income includes \$500 in tips that are not included in W-2's
- Taxpayer claims \$500 sales tax owed
- IT-249 taxpayer has a credit carryover of \$100 from last year
- IT-256 taxpayer has \$50 of unused special additional mortgage recording tax credit from a preceding period

Address any questions via e-mail to NYSPITMEF@tax.ny.gov

Personal Income Tax MeF publications and forms: http://www.tax.ny.gov/pit/efile/pit_mef_publications_2014.htm

Current Schema and State Spreadsheet available at: http://www.tax.ny.gov/bus/efile/swd_income.htm

		a Employee's social security number		OMB No. 1545-0008					
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld				
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld				
			5 Medicare wages and tips		6 Medicare tax withheld				
			7 Social security tips		8 Allocated tips				
d Control number			9		10 Dependent care benefits				
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a C o d e	
f Employee's address and ZIP code						13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o d e	
						14 Other		12c C o d e	
								12d C o d e	
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax	20 Locality name
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Form **W-2** Wage and Tax Statement

2015

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

		a Employee's social security number		OMB No. 1545-0008		
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld	
			5 Medicare wages and tips		6 Medicare tax withheld	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.	11 Nonqualified plans 12a C o d e	
						12b C o d e
					12c C o d e	
						14 Other
					12d C o d e	
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

2015

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return



Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

For the year January 1, 2015, through December 31, 2015, or fiscal year beginning

IT-203

15

and ending

For help completing your return, see the instructions, Form IT-203-I.

Your first name and middle initial		Your last name (for a joint return, enter spouse's name on line below)		Your date of birth (mm-dd-yyyy)		Your social security number	
Spouse's first name and middle initial		Spouse's last name		Spouse's date of birth (mm-dd-yyyy)		Spouse's social security number	
Mailing address (see instructions, page 13) (number and street or PO box)				Apartment number		New York State county of residence	
City, village, or post office			State	ZIP code	Country (if not United States)		School district name
Taxpayer's permanent home address (see instr., pg. 13) (no. and street or rural route)				Apartment no.	City, village, or post office		School district code number
State	ZIP code	Country (if not United States)			Decedent information	Taxpayer's date of death	Spouse's date of death

A Filing status (mark an X in one box):

- 1 Single
- 2 Married filing joint return (enter both spouses' social security numbers above)
- 3 Married filing separate return (enter both spouses' social security numbers above)
- 4 Head of household (with qualifying person)
- 5 Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2015 federal income tax return? Yes No

C Can you be claimed as a dependent on another taxpayer's federal return? Yes No

D1 Did you have a financial account located in a foreign country? (see pg. 14) Yes No

D2 Yonkers residents and Yonkers part-year residents only:

- (1) Did you receive a property tax freeze credit? (see page 14) Yes No
- (2) If Yes, enter the amount00

E New York City part-year residents only (see page 14)

- (1) Number of months you lived in NY City in 2015
- (2) Number of months your spouse lived in NY City in 2015

F Enter your 2-character special condition code(s) if applicable (see page 14)

G New York State part-year residents (see page 15)

Enter the date you moved into or out of NYS (mm-dd-yyyy)

On the last day of the tax year (mark an X in one box):

- 1) Lived in NYS
- 2) Lived outside NYS; received income from NYS sources during nonresident period
- 3) Lived outside NYS; received no income from NYS sources during nonresident period

H New York State nonresidents (see page 15)

Did you or your spouse maintain living quarters in NYS in 2015? Yes No
(if Yes, complete Form IT-203-B)

2D barcode clear area
approximate size
1 3/4" X 1 1/4"

I Dependent exemption information (see page 15)

First name and middle initial	Last name	Relationship	Social security number	Date of birth (mm-dd-yyyy)

If more than 6 dependents, mark an X in the box.

203001150099



For office use only

Enter your social security number

Federal income and adjustments (see page 16)

Federal amount
Whole dollars only

New York State amount
Whole dollars only

1	Wages, salaries, tips, etc.	1	.00	1	.00
2	Taxable interest income	2	.00	2	.00
3	Ordinary dividends	3	.00	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	4	.00	4	.00
5	Alimony received	5	.00	5	.00
6	Business income or loss (submit a copy of federal Sch. C or C-EZ, Form 1040)	6	.00	6	.00
7	Capital gain or loss (if required, submit a copy of federal Sch. D, Form 1040)	7	.00	7	.00
8	Other gains or losses (submit a copy of federal Form 4797) ..	8	.00	8	.00
9	Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9	.00	9	.00
10	Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10	.00	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit a copy of federal Schedule E, Form 1040)	11	.00	11	.00
12	Rental real estate included in line 11 (federal amount) 12 .00				
13	Farm income or loss (submit a copy of federal Sch. F, Form 1040)	13	.00	13	.00
14	Unemployment compensation	14	.00	14	.00
15	Taxable amount of social security benefits (also enter on line 26)	15	.00	15	.00
16	Other income (see page 22) Identify:	16	.00	16	.00
17	Add lines 1 through 11 and 13 through 16	17	.00	17	.00
18	Total federal adjustments to income (see page 22) Identify:	18	.00	18	.00
19	Federal adjusted gross income (subtract line 18 from line 17) 19	19	.00	19	.00

New York additions (see page 23)

20	Interest income on state and local bonds and obligations (but not those of New York State or its localities)	20	.00	20	.00
21	Public employee 414(h) retirement contributions	21	.00	21	.00
22	Other (Form IT-225, line 9)	22	.00	22	.00
23	Add lines 19 through 22	23	.00	23	.00

New York subtractions (see page 24)

24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	24	.00	24	.00
25	Pensions of NYS and local governments and the federal government (see page 24)	25	.00	25	.00
26	Taxable amount of social security benefits (from line 15) ...	26	.00	26	.00
27	Interest income on U.S. government bonds	27	.00	27	.00
28	Pension and annuity income exclusion	28	.00	28	.00
29	Other (Form IT-225, line 18)	29	.00	29	.00
30	Add lines 24 through 29	30	.00	30	.00
31	New York adjusted gross income (subtract line 30 from line 23) 31	31	.00	31	.00

32 Enter the amount from line 31, **Federal amount** column **32** .00

Standard deduction or itemized deduction (see page 26)

33	Enter your standard deduction (table on page 26) or your itemized deduction (from Form IT-203-D). Mark an X in the appropriate box: ... <input type="checkbox"/> Standard – or – <input type="checkbox"/> Itemized	33	.00
34	Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	34	.00
35	Dependent exemptions (enter the number of dependents listed in Item I; see page 26)	35	000.00
36	New York taxable income (subtract line 35 from line 34)	36	.00

2D barcode clear area
approximate size
1 3/4" X 1 1/4"



Name(s) as shown on page 1

Enter your social security number

Tax computation, credits, and other taxes

Table with 3 columns: Line number, Description, and Amount. Rows 37-43 include New York taxable income, state tax, household credit, child and dependent care credit, and earned income credit.

44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank) .00

45 Income percentage (see page 28) [] New York State amount from line 31 .00 ÷ Federal amount from line 31 .00 = [] Round result to 4 decimal places

Table with 3 columns: Line number, Description, and Amount. Rows 46-50 include allocated New York State tax, nonrefundable credits, other state taxes, and total New York State taxes.

New York City and Yonkers taxes, credits, and surcharges, and MCTMT

Table with 3 columns: Line number, Description, and Amount. Rows 51-56 include part-year New York City resident tax, nonrefundable credits, MCTMT net earnings base, Yonkers nonresident earnings tax, Yonkers resident income tax surcharge, and sales or use tax.

See instructions on pages 28 and 29 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

Voluntary contributions (see page 30)

Table with 3 columns: Line number, Description, and Amount. Rows 57a-57k list various voluntary contributions such as Return a Gift to Wildlife, Missing/Exploited Children Fund, Breast Cancer Research Fund, etc.

57 Total voluntary contributions (add lines 57a through 57k) .00

58 Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 50, 55, 56, and 57) .00

2D barcode clear area approximate size 1 3/4" X 1 1/4"

203003150099



Enter your social security number

59 Enter amount from line 58 **59**00

Payments and refundable credits (see page 31)

60 Part-year NYC school tax credit (also complete E on front; see page 31) ...	60	.00
61 Other refundable credits (Form IT-203-ATT, line 17)	61	.00
62 Total New York State tax withheld	62	.00
63 Total New York City tax withheld	63	.00
64 Total Yonkers tax withheld	64	.00
65 Total estimated tax payments/amount paid with Form IT-370 ..	65	.00
66 Total payments and refundable credits (add lines 60 through 65)	66	.00

If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page XX).

Your refund, amount you owe, and account information (see pages 32 through 35)

67 Amount overpaid (if line 66 is more than line 59, subtract line 59 from line 66) **67**00

68 Amount of line 67 to be refunded
 Mark one refund choice: direct deposit (fill in line 73) - or - debit card - or - paper check ... **68**00

69 Amount of line 67 that you want applied to your 2016 estimated tax (see instructions) **69**00

70 Amount you owe (if line 66 is less than line 59, subtract line 66 from line 59). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 73 and 74. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **70**00

71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 33) **71**00

72 Other penalties and interest (see page 33) **72**00

See pages 32 and 33 for information about your three refund choices.

See page 33 for payment options.

See page 36 for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal (see page 34).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 34)

73a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

73b Routing number 73c Account number

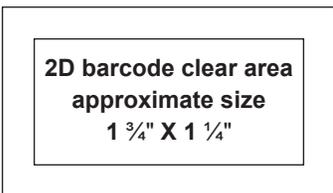
74 Electronic funds withdrawal (see page 34) Date Amount .00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete ▼ (see instructions)		Preparer's NYTPRIN	NYTPRIN excl. code
Preparer's signature	Preparer's printed name		
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN		
Address	Employer identification number		
	Date		
E-mail:			

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.





Department of Taxation and Finance
Other Tax Credits and Taxes
 Attachment to Form IT-203

IT-203-ATT

Name(s) as shown on your Form IT-203	Your social security number
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Complete all parts that apply to you; see instructions (Form IT-203-I). Submit this form with your Form IT-203.

A Have you (or an entity of which you are an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government* (NYS Penal Law Article 200, 496, or section 195.20)? (see instructions)..... Yes No

Part 1 – Other tax credits (submit all applicable forms)

Section A – New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Resident credit	1	.00
2 Accumulation distribution credit (submit computation)	2	.00
3 Other nonrefundable, non-carryover credits		
Code Amount	Code	Amount
3a <input type="text"/> .00	3b <input type="text"/> .00	
Total other nonrefundable, non-carryover credits (add lines 3a and 3b)		3 .00

Section B – New York State nonrefundable, carryover credits used

4 Long-term care insurance credit	4	.00
5 Investment credit	5	.00
6 Part-year solar energy system equipment credit	6	.00
7 Other nonrefundable, carryover credits		
Code Amount	Code	Amount
7a <input type="text"/> .00	7h <input type="text"/> .00	
7b <input type="text"/> .00	7i <input type="text"/> .00	
7c <input type="text"/> .00	7j <input type="text"/> .00	
7d <input type="text"/> .00	7k <input type="text"/> .00	
7e <input type="text"/> .00	7l <input type="text"/> .00	
7f <input type="text"/> .00	7m <input type="text"/> .00	
7g <input type="text"/> .00	7n <input type="text"/> .00	
Total other nonrefundable, carryover credits (add lines 7a through 7n)		7 .00

8 Total New York State nonrefundable credits used
 (add lines 1 through 7; enter here and on Form IT-203, line 47) **8** .00

Section C – New York State, New York City, Yonkers, and MCTMT refundable credits

9 Part-year resident refundable New York State child and dependent care credit.....	9	.00
9a Part-year resident refundable New York City child and dependent care credit	9a	.00
10 Part-year resident refundable New York State earned income credit	<input type="text"/>	.00
11 Part-year resident refundable New York City earned income credit	<input type="text"/>	.00
12 Other NY State refundable credits		

12a <input type="text"/> .00	12g <input type="text"/> .00	.00
12b <input type="text"/> .00	12h <input type="text"/> .00	.00
12c <input type="text"/> .00	12i <input type="text"/> .00	.00
12d <input type="text"/> .00	12j <input type="text"/> .00	.00
12e <input type="text"/> .00	12k <input type="text"/> .00	.00
12f <input type="text"/> .00	12l <input type="text"/> .00	.00

Total other refundable credits (add lines 12a through 12l)		12 .00
13 Add lines 9 through 12	13	.00
14 New York State claim of right credit	14	.00
15 New York City claim of right credit	15	.00
16 Yonkers claim of right credit	16	.00
16a MCTMT (metropolitan commuter transportation mobility tax) claim of right credit.....	16a	.00
17 Total New York State, New York City, Yonkers, and MCTMT refundable credits (add lines 13 through 16a; enter here and on Form IT-203, line 61)	17	.00



Part 2 – Other New York State taxes (submit all applicable forms)

18 NY State tax on capital gain portion of lump-sum distributions (Form IT-230-I, worksheet C, line 7) **18** .00

19 Other New York State taxes

	Code	Amount		Code	Amount	
19a	<input type="text"/>	.00	19g	<input type="text"/>	.00	
19b	<input type="text"/>	.00	19h	<input type="text"/>	.00	
19c	<input type="text"/>	.00	19i	<input type="text"/>	.00	
19d	<input type="text"/>	.00	19j	<input type="text"/>	.00	
19e	<input type="text"/>	.00	19k	<input type="text"/>	.00	
19f	<input type="text"/>	.00	19l	<input type="text"/>	.00	
Total other New York State taxes (add lines 19a through 19l)						19 <input type="text"/> .00

20 Add lines 18 and 19 **20** .00

21 Enter amount from **Form IT-203**, line 47 **21** .00

22 Enter amount from **Form IT-203**, line 46 **22** .00

23 Subtract line 22 from line 21 (if line 22 is more than line 21, leave blank)..... **23** .00

24 Subtract line 23 from line 20 (if line 23 is more than line 20, leave blank)..... **24** .00

25 New York State separate tax on lump-sum distributions (Form IT-230) **25** .00

26 Resident credit against separate tax on lump-sum distributions **26** .00

27 Subtract line 26 from line 25 **27** .00

28 This line intentionally left blank **28**

29 Add lines 24 and 27 **29** .00

30 Excess child and dependent care credit **30** .00

31 Subtract line 30 from line 29 (if line 30 is more than line 29, leave blank)..... **31** .00

32 Excess New York State earned income credit **32** .00

33 **Net other New York State taxes** (subtract line 32 from line 31; if line 32 is more than line 31, leave blank; otherwise, enter the result here and on **Form IT-203**, line 49) **33** .00





Claim for Long-Term Care Insurance Credit

Tax Law - Section 606(aa)

Name(s) as shown on return	Identifying number as shown on return
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Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Schedule A – Individuals (including sole proprietors), partnerships, and fiduciaries

1 Qualified long-term care insurance premiums paid for the current tax year (see instructions)	1	.00
2 Credit rate (20%)	2	.20
3 Credit for qualified long-term care insurance (multiply line 1 by line 2)	3	.00

Fiduciaries: Include the amount from line 3 in the *Total* line of Schedule D, column C.

All others: Enter the amount from line 3 on Schedule E, line 8.

Schedule B – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the long-term care insurance credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name of entity	Type	Employer ID number

Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	4	Enter your share of the credit from your partnership	4	.00
S corporation shareholder	5	Enter your share of the credit from your S corporation	5	.00
Beneficiary	6	Enter your share of the credit from the fiduciary’s Form IT-249, Schedule D, column C	6	.00
	7	Totals (add lines 4, 5, and 6)	7	.00

Fiduciaries: Include the amount from line 7 in the *Total* line of Schedule D, column C.

All others: Enter the amount from line 7 on Schedule E, line 9.

Schedule D – Beneficiary’s and fiduciary’s share of credit (see instructions)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of qualified long-term care insurance credit
Total (enter the amount from Schedule A, line 3, plus the amount from Schedule C, line 7)		.00
		.00
		.00
Fiduciary		.00

(continued on back)



Schedule E – Computation of credit available for the current year

Individuals and partnerships	8	Enter the amount from Schedule A, line 3	8	.00
Partners, S corporation shareholders, beneficiaries	9	Enter the amount from Schedule C, line 7	9	.00
Fiduciaries	10	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C	10	.00
	11	Total credit available for the current year (add lines 8, 9, and 10)	11	.00

Full-year NYS resident individuals, estates, and trusts: Complete Schedule F and Schedule H.
Nonresident and part-year resident individuals, estates, and trusts: Complete Schedule G and Schedule H.
Partnerships: Enter the line 11 amount on Form IT-204, line 145.

Schedule F – Full-Year New York State residents computation of total credit

12 Enter the amount from line 11	12	.00
13 Enter the carryover credit from last year's Form IT-249	13	.00
14 Total credit (add lines 12 and 13; complete Schedule H)	14	.00

Schedule G – New York State nonresidents and part-year residents computation of total credit

15 Enter the amount from line 11	15	.00
16 Income percentage from this year's Form IT-203, line 45, or Form IT-205-A, line 12 (if the income percentage is more than 100% (1.0000), enter 1.0000)	16	
17 Nonresident and part-year resident credit (multiply line 15 by line 16)	17	.00
18 Enter the carryover credit from last year's Form IT-249	18	.00
19 Total credit (add lines 17 and 18; complete Schedule H)	19	.00

Schedule H – Computation of credit used and carried over

20 Tax due before credits (see instructions)	20	.00
21 Credits applied against the tax before this credit (see instructions)	21	.00
22 Net tax (subtract line 21 from line 20)	22	.00
23 Credit used for the current tax year (see instructions)	23	.00
24 Amount of credit available for carryover to next year. Full-year residents: Subtract line 23 from line 14. Nonresidents and part-year residents: Subtract line 23 from line 19	24	.00





Department of Taxation and Finance

Claim for Special Additional Mortgage Recording Tax Credit

Tax Law – Article 22, Section 606(f)

IT-256

Fiscal year filers enter tax period: beginning ending

Name(s) as shown on your return	Taxpayer identification number
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Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Part 1 – Individuals, including sole proprietors, partnerships, and fiduciaries (see instructions, Form IT-256-I)

A Enter the total number of properties included on this claim A

Use a separate line for each property. If you need more lines, submit additional Form(s) IT-256, and enter the total from all additional forms on line 1 (see instructions).

A Location of property	B Date mortgage recorded	C Amount of mortgage	D Amount of special additional mortgage recording tax paid
		.00	.00
		.00	.00
		.00	.00
		.00	.00
		.00	.00

1 Total of the column D amounts from additional Form(s) IT-256 and/or spreadsheets, if any 1 .00

2 Total special additional mortgage recording tax paid during current tax year that qualifies for the credit (add column D amounts; include the amount from line 1) 2 .00

Fiduciaries: Include the line 2 amount in the *Total* line of Part 4, column C, on the back.
All others: Enter the line 2 amount on line 6.

Part 2 – Partnership and estate or trust information (see instructions)

If you were a partner in a partnership or a beneficiary of an estate or trust and received a share of the special additional mortgage recording tax credit from that entity, complete the following information for each partnership or estate or trust. For *Type*, enter **P** for partnership or **ET** for estate or trust.

Name	Type	Employer identification number

256001150094



Part 3 – Partner’s or beneficiary’s share of credit

Partner	3	Enter your share of the credit from your partnership (see instructions)	3	.00
Beneficiary	4	Enter your share of the credit from the estate or trust	4	.00
	5	Total (add lines 3 and 4)	5	.00

Fiduciaries (that are also partners or beneficiaries of other entities): Include the line 5 amount in the *Total* line of Part 4, column C.

All others: Enter the line 5 amount on Part 5, line 7.

Part 4 – Beneficiary’s and fiduciary’s share of credit

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of special additional mortgage recording tax
Total (fiduciaries, enter the amount from Part 1, line 2, plus the amount from Part 3, line 5)		.00
		.00
		.00
Fiduciary		.00

Part 5 – Computation of special additional mortgage recording tax credit available for the current tax year

Individuals (including sole proprietors) and partnerships	6	Enter the amount from Part 1, line 2	6	.00
Partners and beneficiaries	7	Enter the amount from Part 3, line 5 (fiduciaries, do not make an entry on this line)	7	.00
Fiduciaries	8	Enter the amount from Part 4, <i>Fiduciary</i> line, column C	8	.00
	9	Credit for the current tax year (add lines 6, 7, and 8; partnerships see instructions)	9	.00
	10	Enter any unused special additional mortgage recording tax credit from preceding period(s) (see instructions)	10	.00
	11	Total credit available for the current tax year (add lines 9 and 10)	11	.00

Part 6 – Computation of credit used and carried forward or refunded

12	Tax due before credits (see instructions)	12	.00
13	Credits applied against the tax before this credit (see instructions)	13	.00
14	Net tax (subtract line 13 from line 12)	14	.00
15	Credit used for the current tax year (enter the amount from line 11 or line 14, whichever is less; see instructions)	15	.00
16	Unused credit (subtract line 15 from line 11)	16	.00
17	Amount available for refund (enter the amount from line 9 or line 16, whichever is less)	17	.00
18	Amount of credit from line 17 you want refunded (see instructions)	18	.00
19	Amount of credit you want to carry forward (subtract line 18 from line 16)	19	.00





Claim for Nursing Home Assessment Credit

IT-258

Tax Law – Article 22, Section 606(hh)

Submit this form with Form IT-201 or Form IT-203.

Name(s) as shown on return	Your social security number
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Part 1 – Nursing home information (must be located in New York State)

New York State residential health care facility		
Address (number and street)		
City	State NY	ZIP code

Resident's name (if different from the taxpayer claiming the credit)	Resident's social security number
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Part 2 – Credit amount

1 Enter the 6% base-rate portion of the **assessment** (not expenses) imposed on a New York residential health care facility and paid directly by you during this tax year (see instructions)

1		.00
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Enter the line 1 amount and code **258** on Form IT-201-ATT, line 12, or Form IT-203-ATT, line 12.

Instructions

General information

For tax years beginning on or after January 1, 2005, Tax Law section 606(hh) allows a credit against the personal income tax for the amount of the assessment imposed on a New York residential health care facility pursuant to Public Health Law section 2807-d(2)(b) and paid directly by an individual. The assessment must be separately stated and accounted for on the billing statements or other statements of a resident of a residential health care facility, and must be paid directly by the individual taxpayer claiming the credit.

If an individual other than the resident is actually paying the assessment, the individual who paid the assessment, not the resident, is entitled to claim the credit.

Who is eligible

This credit is only available to individuals who directly paid the assessment. An individual may claim the full credit for amounts directly paid even though the resident may be receiving benefits from a long-term care insurance policy. If a resident of a facility assigns his or her long-term care insurance benefits to a residential health care facility, the resident is treated as having paid that amount toward the total nursing home bill. The credit is not available if the assessment is paid through private health insurance, with public funds (such as medicaid), or by a trust or other entity.

How to claim the credit

File Form IT-258 and transfer the amount of credit to your tax return as instructed (if you are an individual and you directly paid the assessment imposed on a residential health care facility).

Amount of credit

The amount of the credit is the **assessment amount** (not the amount of expenses paid) separately stated and accounted for on the billing statements or other statements. Any amount of the credit not deductible in the current tax year may be refunded without interest.

Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Part 1 – Nursing home information

Enter the name and address of the New York residential health care facility in the space provided in Part 1. Also enter the name and social security number of the health care facility resident, if the resident is not the taxpayer claiming this credit.

Part 2 – Credit amount

Line 1 – Enter the 6% base-rate portion of the **assessment** separately stated and accounted for on your billing statements or other statements and paid directly by you during this tax year.

There is a temporary rate increase, however, the NYS credit is still limited to the 6% allowed pursuant to Public Health Law section 2807-d(2)(b).

If the billing statements or other statements show the amount of expenses instead of the amount assessed by New York State, or if you are unable to determine the 6% portion of your assessment allowed for this credit, contact the health care facility to obtain the New York State assessment amount eligible for this credit. Keep a copy of the billing statements for your records to substantiate the amount of credit claimed.

