



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 – Individual (including sole proprietor), partnership, and fiduciary *(see instructions)*

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

Fiduciary: 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, and estate or 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, or 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	Total <i>(add lines 4, 5, and 6)</i>	7	.00

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

(continued on back)



Schedule E – Calculation of credit available for the current year *(see instructions)*

Individual and partnership	8	Enter the amount from Schedule A, line 3	8	.00
Partner, S corporation shareholder, beneficiary	9	Enter the amount from Schedule C, line 7	9	.00
Fiduciary	10	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C	10	.00
	11	Total credit available for the current year <i>(add lines 8, 9, and 10)</i>	11	.00

Full-year NYS resident individual, estate or trust: Complete Schedule F and Schedule H.

Nonresident and part-year resident individual, estate or trust: Complete Schedule G and Schedule H.

Partnership: Enter the line 11 amount on Form IT-204, line 145.

Schedule F – Full-Year New York State resident calculation of total credit

12a If your NYAGI is less than \$250,000, enter the amount from line 11, otherwise enter 0	12a	.00
12b Enter the amount from line 12a or \$1,500, whichever is less	12b	.00
13 Enter the carryover credit from last year's Form IT-249	13	.00
14 Total credit <i>(add lines 12b and 13; complete Schedule H)</i>	14	.00

Schedule G – New York State nonresident and part-year resident calculation of total credit

15 If your NYAGI is less than \$250,000, enter the amount from line 11, otherwise enter 0	15	.00
16 Income percentage from this year's Form IT-203, line 45, or Form IT-205-A, line 12 <i>(if the income percentage is more than 100% (1.0000), enter 1.0000)</i>	16	
17a Nonresident and part-year resident credit <i>(multiply line 15 by line 16)</i>	17a	.00
17b Enter the amount from line 17a or \$1,500, whichever is less	17b	.00
18 Enter the carryover credit from last year's Form IT-249	18	.00
19 Total credit <i>(add lines 17b and 18; complete Schedule H)</i>	19	.00

Schedule H – Calculation of credit used and carried over *(see instructions)*

20 Tax due before credits <i>(see instructions)</i>	20	.00
21 Credits applied against the tax before this credit <i>(see instructions)</i>	21	.00
22 Net tax <i>(subtract line 21 from line 20)</i>	22	.00
23 Credit used for the current tax year <i>(see instructions)</i>	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

