



# 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) .....	<b>1</b>	.00
2 Credit rate (20%) .....	<b>2</b>	.20
3 Credit for qualified long-term care insurance (multiply line 1 by line 2) .....	<b>3</b>	.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)

<b>Partner</b>	<b>4</b>	Enter your share of the credit from your partnership .....	<b>4</b>	.00
<b>S corporation shareholder</b>	<b>5</b>	Enter your share of the credit from your S corporation .....	<b>5</b>	.00
<b>Beneficiary</b>	<b>6</b>	Enter your share of the credit from the <b>fiduciary’s</b> Form IT-249, Schedule D, column C .....	<b>6</b>	.00
	<b>7</b>	<b>Totals</b> (add lines 4, 5, and 6) .....	<b>7</b>	.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
<b>Total</b> (enter the amount from Schedule A, line 3, plus the amount from Schedule C, line 7)		.00
		.00
		.00
<b>Fiduciary</b>		.00

(continued on back)

**Schedule E – Computation of credit available for the current year**

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

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

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

<b>15</b> If your NYAGI is less than \$250,000, enter the amount from line 11, otherwise enter <b>0</b> .....	<b>15</b>	.00
<b>16</b> 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).....	<b>16</b>	
<b>17a</b> Nonresident and part-year resident credit (multiply line 15 by line 16) .....	<b>17a</b>	.00
<b>17b</b> Enter the amount from line 17a or \$1,500, whichever is less .....	<b>17b</b>	.00
<b>18</b> Enter the carryover credit from last year’s Form IT-249 .....	<b>18</b>	.00
<b>19</b> Total credit (add lines 17b and 18; complete Schedule H).....	<b>19</b>	.00

**Schedule H – Computation of credit used and carried over**

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