



Department of Taxation and Finance

1st DRAFT

Claim for Special Additional Mortgage Recording Tax Credit Tax Law – Article 22, Section 606(f)



IT-256

TGD & OPTS only

Fiscal year filers enter tax period: beginning [ ] ending [ ]

Name(s) as shown on your return Taxpayer identification number

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).

Table with 4 columns: A Property address, B Date mortgage recorded, C Amount of mortgage, D Amount of special additional mortgage recording tax paid. Includes 5 rows of data with .00 values.

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.

Table with 3 columns: Name, Type, Employer identification number. Includes 4 empty rows for data entry.

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

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

<b>A</b> Beneficiary’s name (same as on Form IT-205, Schedule C)	<b>B</b> Identifying number	<b>C</b> Share of special additional mortgage recording tax
<b>Total</b> (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**

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

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

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