



Claim of Right Credit

New York State • New York City • Yonkers • MCTMT

Submit this claim form with Form IT-201, IT-203, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
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Complete lines 1, 2, and 3, and all sections that apply (see instructions).

1 Enter the tax year for which you originally reported the income under a claim of right.....	1	
2 Enter the amount of income repaid	2	.00
3 Identify the type of income involved and the reason for the repayment:		

Section 1 – New York State tax

4 Previously computed New York State tax.....	4	.00
5 Recomputed New York State tax.....	5	.00
6 New York State claim of right credit (subtract line 5 from line 4)	6	.00

Individuals – Enter the line 6 amount on Form IT-201-ATT, line 15, or Form IT-203-ATT, line 14.
Fiduciaries – Include the line 6 amount on Form IT-205, line 33.

Section 2 – New York City resident tax

7 Previously computed New York City resident tax	7	.00
8 Recomputed New York City resident tax	8	.00
9 New York City resident claim of right credit (subtract line 8 from line 7)	9	.00

Individuals – Enter the line 9 amount on Form IT-201-ATT, line 16, or Form IT-203-ATT, line 15.
Fiduciaries – Include the line 9 amount on Form IT-205, line 33.

Section 3 – New York City nonresident earnings tax

10 Previously computed New York City nonresident earnings tax	10	.00
11 Recomputed New York City nonresident earnings tax	11	.00
12 New York City nonresident earnings tax claim of right credit (subtract line 11 from line 10).....	12	.00

Individuals – Enter the line 12 amount on Form IT-201-ATT, line 16, or Form IT-203-ATT, line 15.
Fiduciaries – Include the line 12 amount on Form IT-205, line 33.

Section 4 – Yonkers resident income tax surcharge

13 Previously computed Yonkers resident income tax surcharge	13	.00
14 Recomputed Yonkers resident income tax surcharge	14	.00
15 Yonkers resident claim of right credit (subtract line 14 from line 13)	15	.00

Individuals – Enter the line 15 amount on Form IT-201-ATT, line 17, or Form IT-203-ATT, line 16.
Fiduciaries – Include the line 15 amount on Form IT-205, line 33.

Section 5 – Yonkers nonresident earnings tax

16 Previously computed Yonkers nonresident earnings tax.....	16	.00
17 Recomputed Yonkers nonresident earnings tax.....	17	.00
18 Yonkers nonresident earnings tax claim of right credit (subtract line 17 from line 16)	18	.00

Individuals – Enter the line 18 amount on Form IT-201-ATT, line 17, or Form IT-203-ATT, line 16.
Fiduciaries – Include the line 18 amount on Form IT-205, line 33.

Section 6 – Metropolitan commuter transportation mobility tax (MCTMT)

19 Previously computed MCTMT	19	.00
20 Recomputed MCTMT	20	.00
21 MCTMT claim of right credit (subtract line 20 from line 19)	21	.00

Individuals – Enter the line 21 amount on Form IT-201-ATT, line 17a, or Form IT-203-ATT, line 16a.