



NEW YORK STATE

Solar and Wind Energy Credit Carryover

IT-218.1

• Attach this form to your return

New York State Department of Taxation and Finance

Name(s) as shown on return	Your social security number
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Enter below the address of your principal residence on which the credit is claimed if it is different from the address shown on your return.

Part I — Fill in this part to figure your solar and wind energy credit carryover for 1987.

1 Enter your solar and wind energy credit carryover from a previous tax year (<i>attach computation</i>)	1		
2 Enter the amount from line 54 of your Form IT-201 or Form IT-203	2		
3a Enter the total of lines 1 through 5 on your Form IT-201-ATT or lines 1 through 4 of your Form IT-203-ATT	3a		
3b Enter any EDZ wage tax credit claimed from Form DTF-601	3b		
3c Enter any EDZ capital corporation tax credit claimed on Form DTF-602	3c		
3d Add lines 3a, 3b, and 3c above and enter the result on line 3d	3d		
4 Subtract line 3d from line 2 and enter the result. (<i>If the result is zero or less, enter "0" on line 4</i>)	4		
5 Solar and wind energy credit carryover for 1987 Enter the amount from line 1 or line 4, whichever is less. Also enter this line 5 amount on line 6 of Form IT-201-ATT or line 5 of Form IT-203-ATT.	5		

Part II — Fill in this part to figure your carryforward to 1988. (Complete this part only if line 5 in Part I above is less than line 1.)

6 Enter the amount from Part I, line 1, above	6		
7 Enter the amount from Part I, line 5, above	7		
8 Carryforward to 1988 (<i>subtract line 7 from line 6 and enter the result</i>)	8		

Specific Instructions (General Information is located on the back)

Enter your name and social security number as they appear on your return. Also enter your spouse's name if you are filing a joint return. Enter the address of the principal residence on which the credit is claimed if it is not the same as the address on your return.

- Part I** — Complete Part I to determine the amount of credit that you can claim on your 1987 return.
- Line 1** - Enter on line 1 the amount you figure to be the credit carryover from a previous tax year. Attach a schedule showing how the carryover was computed and the tax year in which the credit originated.
 - Line 5** - **Solar and wind energy credit carryover to 1987** - compare lines 1 and 4 and enter the smaller amount on line 5. Also enter this amount on line 6 of Form IT-201-ATT or on line 5 of Form IT-203-ATT. Also attach copies of the Form IT-218 on which the credit was originally computed and any prior Forms IT-201-ATT or IT-203-ATT on which you claimed the credit.
- Part II** — Complete Part II only if line 5 is less than line 1.
- Line 8** - **Carryforward to 1988** - subtract line 7 from line 6. This is the amount of credit that you can carry forward to 1988. You will have to attach a copy of this form to your 1988 return.

Attach this form to the back of your return.

General Information

1985 was the last year that taxpayers filing on a calendar-year basis could claim the solar and wind credit. However, this credit can be carried over from year to year until it is used up. The credit can be applied against the New York State personal income tax and the additional tax on unearned income after first deducting the following credits:

- Resident tax credit
- Accumulation distribution credit
- Child and dependent care credit
- Household credit
- Economic Development Zone (EDZ) capital corporation tax credit
- Economic Development Zone (EDZ) wage tax credit
- Investment credit
- Special additional mortgage recording tax credit

This credit cannot be applied against the minimum income tax, the separate tax on higher education (PASS) funds and the separate tax on lump sum distributions. If you need additional information or assistance, call toll free **1 800 CALL TAX (1 800 225-5829)**. From areas outside New York State, call (518) 438-8581.

The credit carryover that you figure on this form must also be entered on Form IT-201-ATT, *Summary of Other Credits and Taxes*, an attachment to Form IT-201, or on Form IT-203-ATT, *Summary of Other Credits and Taxes*, an attachment to Form IT-203. If you do not have these forms, you can get them by calling toll free, in New York State only, 1 800 462 8100. From areas outside New York State, call (518) 438-1073. You can also get these forms by writing to:

New York State Tax Department
Taxpayer Assistance Bureau
W. A. Harriman Campus
Albany, New York 12227
