



Instructions for Form NYC-210

Claim for City of New York School Tax Credit

General Information

Who qualifies

To claim the city of New York school tax credit, you must have lived in the city of New York for all or part of 1998. However, you cannot claim this credit if you can be claimed as a dependent on another taxpayer's federal return. If you qualify for the credit, we will compute the amount of credit for you and send you a refund.

Purpose of form

Use Form NYC-210 to claim your city of New York school tax credit if you qualify and are **not** filing a return on Form IT-100, IT-200, IT-201, or IT-203 for 1998. If you are filing a tax return, you will claim the city of New York school tax credit on your return (we will compute the credit for IT-100 filers); do not file Form NYC-210.

What is my status?

Single - You are single if you are unmarried or separated from your spouse by a divorce or separate maintenance decree and you do not qualify as a surviving spouse (see below). If you are single, compute your credit using Part II.

Married - You are married if, on the last day of 1998, you were married and living together as husband and wife, or you were married and living apart, but not legally separated under a decree of divorce or separate maintenance.

You are also considered married if your spouse died during 1998.

Should you file a combined claim using Part I or should you file a separate claim using Part II?

Generally, you should consider filing a combined claim using Part I. If one spouse is age 65 or older, your credit will be greater if you file a combined claim using Part I.

If both spouses are under age 65, or both spouses are over age 65, you will receive the same total credit using Part I that you would receive if you each filed a separate claim using Part II. If you file a combined claim, we will send one check made out to both spouses for the amount of the credit.

However, if you are married, you **must** file a separate claim, using Part II, in the following situations:

- both spouses are under age 65 and one spouse lived in New York City for all of 1998, and the other spouse did not live in New York City at all during 1998 (the spouse who did not live in New York City at all during 1998 does not qualify for the credit); or
- one spouse can be claimed as a dependent on another taxpayer's federal return and the other spouse cannot be claimed as a dependent on another taxpayer's federal return; or
- you want to receive a separate check for your share of the credit.

Surviving spouse - You are a surviving spouse if you meet **all** of the following conditions:

- your spouse died in 1996 or 1997, and you did not remarry in 1996, 1997, or 1998; and
- you have a child, adopted child, stepchild, or foster child who lived in your home for all of 1998 and you could have claimed the child as a dependent if you filed a federal return (temporary absences, such as for school, vacation, or medical care count as time lived in your home); and
- you paid over half of the expenses of keeping up your home.

Complete Part II if you are a surviving spouse.

Line Instructions

Print or type the information requested in the name and address box at the top of the form. Enter your name, address, and social security number. Also enter the county of residence in New York City that qualifies you for the credit. Married taxpayers enter both social security numbers. On the bottom line of the name and address box, enter the

address where you lived in New York City in 1998 if it is different from your mailing address. If not, enter the word **same** on this line.

Deceased Individuals

Enter the name of the deceased individual and, in the boxes provided, list the date of death in month, day, and last 2 digits of year order.

Filling in your claim form

Please keep your name and address entries within the space provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided.

Please print (using a blue or black ballpoint pen; no pencils please) or type all "X" marks and numbers in the boxes or spaces provided. Write your numbers and "X" marks like this:

1	2	3	4	5	6	7	8	9	0	X
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Part I — Married filing a combined claim

Line 4

If you or your spouse were 65 or older on January 1, 1999, check the Yes box.

If your spouse died during 1998, and was 65 or older at the date of death, check the Yes box.

Line 5

Enter in the boxes the number of months you lived in New York City in 1998. In determining the number of months, count any period of more than one-half month as a full month. Do not count any period of one-half month or less.

Example: You lived in the city of New York from November 16 to December 31, 1998. You would not count November as a month lived in New York City, but you would count December. Therefore, you would enter 01 on line 5.

If you lived in the city of New York for less than 10 months, enter 0 in the first box and the number of actual months in the second box. If you lived in the city of New York for ten, eleven, or twelve months of the year, enter the actual number of months (10, 11 or 12).

Line 6

Enter in the boxes the number of months your spouse lived in New York City during 1998. If your spouse died during 1998 and lived in New York City from 1/1/98 until time of death, enter 12 on line 6. If your spouse moved into or out of New York City prior to his or her death, enter on line 6 the number of months he or she lived in New York City during 1998.

Part II — Single, married filing a separate claim, or surviving spouse

Line 9

Enter in the boxes the number of months you lived in New York City. In determining the number of months, count any period of more than one-half month as a full month. Do not count any period of one-half month or less.

Example: You lived in the city of New York from November 16 to December 31, 1998. You would not count November as a month lived in New York City, but you would count December. Therefore, you would enter 01 on line 9.

If you lived in the city of New York for less than 10 months, enter 0 in the first box and the number of actual months in the second box. If you lived in the city of New York for ten, eleven, or twelve months of the year, enter the actual number of months (10, 11 or 12).

If the individual died during 1998 and lived in New York City from 1/1/98 until time of death, enter 12 on line 9. If the individual moved into or out of New York City prior to his or her death, enter on line 9 the number of months he or she lived in New York City during 1998.

The chart below will help you estimate the amount of your refund.

Number of months of New York City residence	Under 65*	65 and over	
		Married filing a combined claim** and surviving spouse	Single and married filing a separate claim
1	\$ 1.00	\$ 10.42	\$ 5.21
2	2.00	20.83	10.42
3	3.00	31.25	15.63
4	4.00	41.67	20.83
5	5.00	52.08	26.04
6	6.00	62.50	31.25
7	7.00	72.92	36.46
8	8.00	83.33	41.67
9	9.00	93.75	46.88
10	10.00	104.17	52.08
11	11.00	114.58	57.29
12	12.00	125.00	62.50

* If married filing a combined claim, each spouse is entitled to the credit amount shown in this column. For example, if you lived in the city of New York for 12 months and your spouse lived in the city of New York for 10 months, we will issue one check in both your names for \$22.00 (\$12.00 + 10.00).

** If married filing a combined claim, only one spouse needs to be 65 or older in order to receive the credit in this column.

Direct Deposit

Complete lines 11a through 11c if you want us to deposit your refund directly into your bank account.

On line 11a, enter the routing number shown on the checks issued by your bank (see sample check on this page). The routing number **must** be nine digits. If the first two digits are not 01 through 12, or 21 through 32, the direct deposit will be rejected and a check sent instead. On the sample check on this page, the routing number is 090090099. Your check may state that it is payable through a bank different from the one where you have your checking account. If so, do not use the routing number on that check. Instead, contact your bank for the correct routing number to enter on this line.

On line 11b, check the box for the type of account, checking or savings.

On line 11c enter your account number shown on your checks (see sample check on this page). The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on this page, the number is 1357902468.

Any refund that you may be entitled to will be reflected in your bank statement.

Note: The routing and account numbers may appear in different places on your check.

Need Help?

We will answer your tax questions if you call us (see *Information* below), but we cannot fill in your claim for you.

You can get help filling in your claim from:

- Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). Volunteers will give free help to lower income, elderly, handicapped and non-English-speaking individuals. Watch for VITA and TCE information in your community or call toll-free 1 800 225-5829 for the location of the volunteer assistance site nearest you.
- Senior citizens centers; contact center for dates and times.
- Social service agencies.

Information —

For **information** or answers to your New York State tax questions, call toll free 1 800 225-5829.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. To make sure that Tax Department employees give courteous responses and correct information to taxpayers, a Tax Department supervisor sometimes monitors telephone calls. No record is kept of any taxpayer's name, address or social security number.

Forms and Publications —

You can get **forms and publications** at many banks and public libraries. You can also get forms by calling toll free **1 800 462-8100**.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us>

Access our website for forms, publications, and information.

When to Call About Your Refund —

Generally, early filers get their refund checks first. If you file after April 1, you may not receive your refund check for up to 8 weeks.

If you have to call to ask where your refund check is, please wait until April 16; then call our automated system toll free 1 800 443-3200. Have a copy of your claim available when you call.

Hotline for the Hearing and Speech Impaired —

If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling 1 800 634-2110 toll free from anywhere in the U.S. and Canada. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Do You Want to Write Instead —

If you want to write instead of calling, address your letter to **NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227**.

Persons with Disabilities —

In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information and assistance numbers listed above.