



Claim for Long-Term Care Insurance Credit

Tax Law - Section 606(aa)

Name(s) as shown on return

Identifying number as shown on return

Attach this form to 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.....	1.		.	
2	Credit rate (20%)	2.		.	2 0
3	Credit for qualified long-term care insurance (multiply line 1 by line 2)	3.		.	

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

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. You must also complete Schedule C and Schedule E, and, if applicable, Schedule D, Schedule F, Schedule G and Schedule H.

	Name of entity	Type	Employer ID number
1.			
2.			

Schedule C — Partner's, shareholder's, or beneficiary's share of credit

Partner	4	Enter your share of the credit from your partnership (see instructions)	4.		.	
S corporation shareholder	5	Enter your share of the credit from your S corporation (see instructions)	5.		.	
Beneficiary	6	Enter your share of the credit from the fiduciary's Form IT-249, Schedule D, column C	6.		.	
	7	Totals (add lines 4, 5, and 6)	7.		.	

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

A	B	C
Beneficiary's name (same as on Form IT-205, Schedule C)	Identifying number	Share of qualified long-term care insurance credit
Total (enter the amount from Schedule A, line 3, plus the amount from Schedule C, line 7)		
Fiduciary		

(continued on back)



Schedule E — Computation of credit available for the current year

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

Full year NYS resident individuals, estates and trusts — Complete Schedule F
Nonresident and part-year resident individuals, estates, and trusts — Complete Schedule G
Partnerships — Enter the line 11 amount on Form IT-204, line 29.

Schedule F — Full-Year New York State residents computation of total credit

12	Enter the amount from line 11	12.		.	
13	Enter the available carryover of unused credit from preceding period(s) (<i>see instructions</i>).....	13.		.	
14	Total credit (add lines 12 and 13)	14.		.	

Individuals — Enter the line 14 amount on Form IT-201-ATT, line 3.
Fiduciaries — Include the line 14 amount on Form IT-205, line 10.

Schedule G — New York State Nonresidents and part-year residents computation of total credit

15	Enter the amount from line 11	15.		.	
16	Income percentage from 2006 Form IT-203, line 45, or Form IT-205-A, line 12 (<i>if the income percentage is more than 100% (1.0000), enter 1.0000</i>).....	16.		.	
17	Nonresident and part-year resident credit (<i>multiply line 15 by line 16</i>).....	17.		.	
18	Enter the available carryover of unused credit from preceding period(s) (<i>see instructions</i>).....	18.		.	
19	Total credit (add lines 17 and 18).....	19.		.	

Individuals — Enter the line 19 amount on Form IT-203-ATT, line 4.
Fiduciaries — Include line 19 amount on Form IT-205, line 10.

Schedule H — Application of credit and computation of carryover

(*see the instructions to determine if you are required to complete this schedule*)

20	Total credit (from line 14 or 19 as applicable)	20.		.	
21	Amount that you applied against your 2006 tax (<i>see instructions</i>).....	21.		.	
22	Amount of credit available for carryover to 2007 (<i>subtract line 21 from line 20</i>).....	22.		.	

