New York State Department of Taxation and Finance

Claim for Long-Term Care Insurance Credit

Tax Law - Section 606(aa)

IT-249

2009

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.

	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 Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C 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		

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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, *Fiduciary* 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 145.

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

12	Enter the amount from line 11...	**12.**		.
13	Enter the carryover credit from your 2008 Form IT-249, line 22	**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 2009 Form IT-203, line 45, or Form IT-205-A, line 12 *(if the income percentage is more than 100% (1.0000), enter 1.0000)*...................................	**16.**		.
17	Nonresident and part-year resident credit *(multiply line 15 by line 16)*	**17.**		.
18	Enter the carryover credit from your 2008 Form IT-249, line 22	**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 must complete this schedule)

20	Total credit *(from line 14 or 19 as applicable)*..	**20.**		.
21	Amount that you applied against your 2009 tax *(see instructions)*	**21.**		.
22	Amount of credit available for carryover to 2010 *(subtract line 21 from line 20)*............................	**22.**		.

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Please file this original scannable credit form with the Tax Department.