



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.

	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 and Schedule H.
Nonresident and part-year resident individuals, estates, and trusts – Complete Schedule G and Schedule H.
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 last year's Form IT-249	13.		.	
14	Total credit (add lines 12 and 13; complete Schedule H)	14.		.	

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 this year's 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 last year's Form IT-249	18.		.	
19	Total credit (add lines 17 and 18; complete Schedule H)	19.		.	

Schedule H – Computation of credit used and carried over

20	Tax due before credits (see instructions)	20.		.	
21	Credits applied against the tax before this credit (see instructions)	21.		.	
22	Net tax (subtract line 21 from line 20)	22.		.	
23	Credit used for the current tax year (see instructions)	23.		.	
24	Amount of credit available for carryover to next year. Full-year residents: Subtract line 23 from line 14. Nonresidents and part-year residents: Subtract line 23 from line 19	24.		.	

