



Department of Taxation and Finance
Disability Income Exclusion
New York State • New York City • Yonkers

IT-221

Submit this form with Form IT-201 or IT-203.

Name(s) as shown on your return Social security number

For limits on exclusion, see instructions, Form IT-221-I.

Date you retired (if after December 31, 1976). Also enter this date in the space provided on the Physician's statement on back. Employer's name (also give payer's name, if other than employer)
Yourself Date of retirement
Your Spouse Date of retirement

Mark an X in the box if you did not live with your spouse during any part of the tax year. [ ]

Which column(s) to fill in - Use Column A to enter your disability income amounts. If you are married and your spouse also received disability income, enter your spouse's amounts in Column B. If you checked filing status 3, Married filing separate return, see instructions.

Table with 2 columns: Column A (yourself), Column B (your spouse). Rows 1-6 for disability pay calculations.

Limit on exclusion (see instructions)

Table with 2 columns: Column A (yourself), Column B (your spouse). Rows 7-11 for limit on exclusion calculations.

Transfer the total of columns A and B to Form IT-225, line 10, Total amount column and enter subtraction modification S-124 in the Number column.

Statement of permanent and total disability

If you filed a Physician's statement for this disability for tax year 1984, or you filed a Physician's statement for tax years after 1984 and your physician marked an X in box B on the Physician's statement, and due to your continued disabled condition you were unable to engage in any substantial gainful activity in this tax year, mark an X in this box [ ]

If you marked the box above, you do not have to file another Physician's statement for this tax year. If you did not mark the box above, have your physician complete the Physician's statement on the back of this form, and submit both front and back pages with your return.

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**Physician's statement**

I certify that:

Name of patient
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was permanently and totally disabled on January 1, 1976; **or** January 1, 1977; **or** was permanently and totally disabled on the date he or she retired

Date retired if after December 31, 1976 (*mm-dd-yyyy*)

Mark an **X** in box A or B below and sign. Mark **only one** box.

<p><b>A</b> <input type="checkbox"/> The disability has lasted or can be expected to last continuously for at least a year .....</p>	Physician's signature	Date
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<p><b>B</b> <input type="checkbox"/> There is no reasonable probability that the disabled condition will ever improve .....</p>	Physician's signature	Date
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Physician's name ( <i>please print or type</i> )	Physician's address
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**Instructions for Physician's statement**

**Taxpayer**

Enter in the space provided the date you retired if after December 31, 1976.

If required, your physician must complete the above statement. Be sure to file both front and back pages of this form with your tax return.

If both spouses take the exclusion, a *Physician's statement* must be completed for each spouse.

If you retired on disability before January 1, 1977, the *Physician's statement* must show that you were permanently and totally disabled on January 1, 1976, or January 1, 1977.

If you retired on disability after 1976, the *Physician's statement* must show that you were permanently and totally disabled when you retired.

**Physician**

A person is permanently and totally disabled when he or she cannot engage in any substantial gainful activity because of a physical or mental condition, and a physician determines that the disability:

- has lasted or can be expected to last continuously for at least a year; **or**
- can be expected to lead to death.

Complete the statement area above, sign the form, and return it to the taxpayer to submit with his or her return.

