



# Claim of Right Credit

New York State • New York City • Yonkers • MCTMT

Submit this form with Form IT-201, IT-203, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
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Complete lines 1, 2, and 3, and all sections that apply (see instructions).

1 Enter the tax year for which you originally reported the income under a claim of right.....	<b>1</b>	
2 Enter the amount of income repaid .....	<b>2</b>	.00
3 Identify the type of income involved and the reason for the repayment:		

**Section 1 – New York State tax**

4 Previously calculated New York State tax .....	<b>4</b>	.00
5 Recalculated New York State tax .....	<b>5</b>	.00
6 <b>New York State claim of right credit</b> (subtract line 5 from line 4) .....	<b>6</b>	.00

**Individuals** – Enter the line 6 amount on Form IT-201-ATT, line 15, or Form IT-203-ATT, line 14.  
**Fiduciaries** – Include the line 6 amount on Form IT-205, line 33.

**Section 2 – New York City resident tax**

7 Previously calculated New York City resident tax .....	<b>7</b>	.00
8 Recalculated New York City resident tax.....	<b>8</b>	.00
9 <b>New York City resident claim of right credit</b> (subtract line 8 from line 7) .....	<b>9</b>	.00

**Individuals** – Enter the line 9 amount on Form IT-201-ATT, line 16, or Form IT-203-ATT, line 15.  
**Fiduciaries** – Include the line 9 amount on Form IT-205, line 33.

**Section 3 – New York City nonresident earnings tax**

10 Previously calculated New York City nonresident earnings tax .....	<b>10</b>	.00
11 Recalculated New York City nonresident earnings tax .....	<b>11</b>	.00
12 <b>New York City nonresident earnings tax claim of right credit</b> (subtract line 11 from line 10).....	<b>12</b>	.00

**Individuals** – Enter the line 12 amount on Form IT-201-ATT, line 16, or Form IT-203-ATT, line 15.  
**Fiduciaries** – Include the line 12 amount on Form IT-205, line 33.

**Section 4 – Yonkers resident income tax surcharge**

13 Previously calculated Yonkers resident income tax surcharge .....	<b>13</b>	.00
14 Recalculated Yonkers resident income tax surcharge.....	<b>14</b>	.00
15 <b>Yonkers resident claim of right credit</b> (subtract line 14 from line 13) .....	<b>15</b>	.00

**Individuals** – Enter the line 15 amount on Form IT-201-ATT, line 17, or Form IT-203-ATT, line 16.  
**Fiduciaries** – Include the line 15 amount on Form IT-205, line 33.

**Section 5 – Yonkers nonresident earnings tax**

16 Previously calculated Yonkers nonresident earnings tax .....	<b>16</b>	.00
17 Recalculated Yonkers nonresident earnings tax .....	<b>17</b>	.00
18 <b>Yonkers nonresident earnings tax claim of right credit</b> (subtract line 17 from line 16) .....	<b>18</b>	.00

**Individuals** – Enter the line 18 amount on Form IT-201-ATT, line 17, or Form IT-203-ATT, line 16.  
**Fiduciaries** – Include the line 18 amount on Form IT-205, line 33.

**Section 6 – Metropolitan commuter transportation mobility tax (MCTMT)**

19 Previously calculated MCTMT.....	<b>19</b>	.00
20 Recalculated MCTMT.....	<b>20</b>	.00
21 <b>MCTMT claim of right credit</b> (subtract line 20 from line 19) .....	<b>21</b>	.00

**Individuals** – Enter the line 21 amount on Form IT-201-ATT, line 17a, or Form IT-203-ATT, line 16a.

