



Claim for Long-Term Care Insurance Credit

Tax Law - Section 606(aa)

Name(s) as shown on return	Identifying number as shown on return
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Submit this form with 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 (see instructions)	1	.00
2 Credit rate (20%)	2	.20
3 Credit for qualified long-term care insurance (multiply line 1 by line 2)	3	.00

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 (see instructions)

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

Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	4	Enter your share of the credit from your partnership	4	.00
S corporation shareholder	5	Enter your share of the credit from your S corporation	5	.00
Beneficiary	6	Enter your share of the credit from the fiduciary’s Form IT-249, Schedule D, column C	6	.00
	7	Totals (add lines 4, 5, and 6)	7	.00

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 (see instructions)

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)		.00
		.00
		.00
Fiduciary		.00

(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	.00
Partners, S corporation shareholders, beneficiaries	9	Enter the amount from Schedule C, line 7	9	.00
Fiduciaries	10	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C	10	.00
	11	Total credit available for the current year (add lines 8, 9, and 10)	11	.00

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

12a If your NYAGI is less than \$250,000, enter the amount from line 11, otherwise enter 0	12a	.00
12b Enter the amount from line 12a or \$1,500, whichever is less	12b	.00
13 Enter the carryover credit from last year's Form IT-249	13	.00
14 Total credit (add lines 12b and 13; complete Schedule H)	14	.00

Schedule G – New York State nonresidents and part-year residents computation of total credit

15 If your NYAGI is less than \$250,000, enter the amount from line 11, otherwise enter 0	15	.00
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	
17a Nonresident and part-year resident credit (multiply line 15 by line 16)	17a	.00
17b Enter the amount from line 17a or \$1,500, whichever is less	17b	.00
18 Enter the carryover credit from last year's Form IT-249	18	.00
19 Total credit (add lines 17b and 18; complete Schedule H).....	19	.00

Schedule H – Computation of credit used and carried over

20 Tax due before credits (see instructions)	20	.00
21 Credits applied against the tax before this credit (see instructions)	21	.00
22 Net tax (subtract line 21 from line 20)	22	.00
23 Credit used for the current tax year (see instructions)	23	.00
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	.00

