



Department of Taxation and Finance

# Claim for Long-Term Care Insurance Credit

Tax Law - Section 606(aa)

**IT-249**

Name(s) as shown on return

Identifying number as shown on return

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

**Schedule A – Individual (including sole proprietor), partnership, and fiduciary (see instructions)**

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

**Fiduciary:** 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, and estate or 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, or 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 <b>fiduciary's</b> Form IT-249, Schedule D, column C .....	6	.00
	7	<b>Total</b> (add lines 4, 5, and 6) .....	7	.00

**Fiduciary:** 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	B	C
Beneficiary's name (same as on Form IT-205, Schedule C)	Identifying number	Share of qualified long-term care insurance credit
<b>Total</b> (enter the amount from Schedule A, line 3, plus the amount from Schedule C, line 7)		.00
		.00
		.00
<b>Fiduciary</b>		.00

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**Schedule E – Calculation of credit available for the current year (see instructions)**

Individual and partnership	8	Enter the amount from Schedule A, line 3	8	.00
Partner, S corporation shareholder, beneficiary	9	Enter the amount from Schedule C, line 7	9	.00
Fiduciary	10	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C	10	.00
	11	<b>Total credit available for the current year (add lines 8, 9, and 10)</b>	11	.00

**Full-year NYS resident individual, estate or trust:** Complete Schedule F and Schedule H.

**Nonresident and part-year resident individual, estate or trust:** Complete Schedule G and Schedule H.

**Partnership:** Enter the line 11 amount on Form IT-204, line 145.

**Schedule F – Full-Year New York State resident calculation 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	<b>Total credit (add lines 12b and 13; complete Schedule H)</b> .....	14	.00

**Schedule G – New York State nonresident and part-year resident calculation 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 ( <i>if the income percentage is more than 100% (1.0000), enter 1.0000</i> ) .....	16	
17a	Nonresident and part-year resident credit ( <i>multiply line 15 by line 16</i> ) .....	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	<b>Total credit (add lines 17b and 18; complete Schedule H)</b> .....	19	.00

**Schedule H – Calculation of credit used and carried over (see instructions)**

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 ( <i>subtract line 21 from line 20</i> ) .....	22	.00
23	Credit used for the current tax year (see instructions) .....	23	.00
24	<b>Amount of credit available for carryover to next year. Full-year residents:</b> Subtract line 23 from line 14. <b>Nonresidents and part-year residents:</b> Subtract line 23 from line 19 .....	24	.00

