

Department of Taxation and Finance

# Claim for Long-Term Care

**Insurance Credit** 

Tax Law - Section 606(aa)

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.
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### 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	Туре	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	, , , , , , , , , , , , , , , , , , ,	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)

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Α	В	С
Beneficiary's name (same as on	Identifying number	Share of qualified long-term
Form IT-205, Schedule C)		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
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 9 Enter the amount from Schedule C, line 7 shareholders, beneficiaries 9 .00 **Fiduciaries** 10 Enter the amount from Schedule D, Fiduciary 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

12	Enter the amount from line 11	12	.00
13	Enter the carryover credit from last year's Form IT-249	13	.00
14	Total credit (add lines 12 and 13; complete Schedule H)	14	.00

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

	Enter the amount from line 11 Income percentage from this year's Form IT-203, line 45, or Form IT-205-A, line 12 ( <i>if the income</i>	15	.00
17	percentage is more than 100% (1.0000), enter 1.0000) Nonresident and part-year resident credit ( <i>multiply line 15 by line 16</i> )		.00
	Enter the carryover credit from last year's Form IT-249 Total credit (add lines 17 and 18; complete Schedule H)	18 19	.00 .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
	nom me 14. Nomesidents and part-year residents. Subtract me 25 nom me 15	24	.00

