New York State Department of Taxation and Finance

IT-218.1

1992

New York State
Solar and Wind Energy Credit Carryover

Name(s) as shown on return	Your social security number

In the space below, enter the address of your principal residence on which the credit is claimed if it is different from the address shown on your return.

Figure your solar and wind energy credit carryover for 1992 on lines 1 through 10.

1	Enter your solar and wind energy credit carryover from a previous tax year *(attach computation)*		1
2	Enter the amount from line 51 of your Form IT-201 **or** line 57 of Form IT-203		2
3	Enter any New York State child and dependent care credit entered on line 52 of your Form IT-201 *(filers of Form IT-203, enter "0")*	3	
4	Enter any New York State household credit entered on line 53 of your Form IT-201 *(filers of Form IT-203, enter "0")*	4	
5	Enter from your Form IT-201-ATT or Form IT-203-ATT the total of lines 1 through 4	5	
6	Enter any EDZ wage tax credit claimed on Form DTF-601	6	
7	Enter any EDZ capital corporation tax credit claimed on Form DTF-602	7	
8	Add lines 3 through 7 above and enter the result		8
9	Subtract line 8 from line 2 and enter the result *(if the result is zero or less, enter "0")*		9
10	**Solar and wind energy credit carryover for 1992.** *(Enter the amount from line 1 or line 9, whichever is less; also enter this line 10 amount on line 5 of Form IT-201-ATT or Form IT-203-ATT)*		10

Figure your carryforward to 1993 on lines 11 through 13. (Complete this part only if line 10 is less than line 1.)

11	Enter the amount from line 1 above	11
12	Enter the amount from line 10 above	12
13	**Carryforward to 1993** *(subtract line 12 from line 11 and enter the result)*	13

Attach this form to the back of your return.

Specific Instructions *(General Information is on the back)*

Enter your name and social security number as they appear on your return. Also enter your spouse's name if you are filing a joint return. Enter the address of the principal residence on which the credit is claimed if it is not the same as the address on your return.

Complete lines 1 through 10 to determine the amount of credit that you can claim on your 1992 return.

Line 1 - Enter on line 1 the amount you figure to be the credit carryover from a previous tax year. Attach a schedule showing how you computed the carryover and the tax year in which the credit originated.

Line 10 - Solar and wind energy credit carryover for 1992 - Compare lines 1 and 9 and enter the smaller amount on line 10. Also enter this amount on line 5 of Form IT-201-ATT or Form IT-203-ATT. Attach copies of the Form IT-218 on which you originally computed the credit and any prior Forms IT-218.1 and IT-201-ATT or IT-203-ATT on which you claimed the credit.

Complete lines 11 through 13 only if line 10 is less than line 1.

Line 13 - Carryforward to 1993 - Subtract line 12 from line 11. This is the amount of credit that you can carryforward to 1993. Attach a copy of this form to your 1993 return.

General Information

1985 was the last year that taxpayers filing on a calendar-year basis could claim the solar and wind energy credit. However, this credit can be carried over from year to year until it is used up. The credit can be applied against the New York State personal income tax after first deducting the following credits:

- resident tax credit
- accumulation distribution credit
- child and dependent care credit
- household credit
- economic development zone (EDZ) capital corporation tax credit
- economic development zone (EDZ) wage tax credit
- investment credit
- special additional mortgage recording tax credit (shareholder of electing New York State S corporation only)
- special additional mortgage recording tax credit carryover

This credit cannot be applied against the minimum income tax or the separate tax on lump-sum distributions.

The credit carryover that you figure on this form must also be entered on Form IT-201-ATT, *Summary of Other Credits and Taxes*, an attachment to Form IT-201, or on Form IT-203-ATT, *Summary of Other Credits and Taxes*, an attachment to Form IT-203. If you do not have these forms, you can get them by calling toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073. You can also get these forms by writing to:

NYS Tax Department
Taxpayer Assistance Bureau
W A Harriman Campus
Albany NY 12227

If you need additional information or help, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

Privacy Notification

Our authority to require personal information, including social security numbers, is found in sections 651, 652, 658, 697, 1306, 1312, 1332 and 1342 of the Tax Law, Article 2-E of the General City Law, and related parts of our personal income tax regulations.

We will use this information primarily to process your tax return and collect your personal income tax for the state or city of New York, the income tax surcharge on residents for the city of Yonkers or the earnings tax on nonresidents for the city of New York or Yonkers, whichever may apply to you. We may also use it to help enforce other taxes under the Tax Law, for tax refund offset programs and exchange of tax information programs authorized by sections 171-a, 171-b, 171-c, 171-d, 171-e, 171-f and 697 of the Tax Law, and for any other purposes authorized by law.

Your failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law or the Penal Law.

Our authority to maintain this information is found in section 697(e) of the Tax Law and a related section of our personal income tax regulations. This information will be maintained by the Director Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.