New York State Department of Taxation and Finance

Claim for Residential Fuel Oil Storage Tank Credit

Personal Income Tax

IT-254

Name(s) as shown on return	Identification number on return

Attach this form to Form IT-201, IT-203, IT-204, or IT-205.

See Form IT-254-I, *Instructions for Form IT-254*, for assistance in completing this form.

Schedule A — Individuals, partnerships, and estates and trusts *(attach additional Form(s) IT-254 as necessary; see instructions)*

Location of qualified residential property for which you are claiming a credit (property must be located in New York State)

Street address	City	ZIP code

Schedule B — Computation of credit

Part I — For residential fuel oil storage tanks removed or permanently closed after December 31, 2001, but before April 1, 2002 *(see instructions)*

1 Computation of credit for purchase and installation of a new residential fuel oil storage tank in tax year 2003

A Date of tank installation	B Actual cost of tank purchase and installation	

Enter the amount from column B or $250, whichever is less ..... **1.** | | |

Part II — For residential fuel oil storage tanks removed or permanently closed after March 31, 2002, and replaced after December 31, 2002, but before January 1, 2004 *(see instructions)*

2 Computation of credit for removal or permanent closure and replacement of a residential fuel oil storage tank

A Date of tank removal or permanent closure	B Date of new tank installation	C Total cost of tank removal or permanent closure and replacement	

Enter the amount from column C or $500, whichever is less ..... **2.** | | |

3 Add lines 1 and 2 ..... **3.** | | |

Transfer line 3 amount as follows: **Fiduciaries** — include the line 3 amount in the total line of Schedule E, column C, on the back.
All others — enter the line 3 amount on Schedule F, line 7 on the back.

Schedule C — Partnership and estate and trust information

If you were a partner in a partnership or a beneficiary of an estate or trust and received a share of the credit for residential fuel oil storage tank(s) from that entity, complete the following information for each partnership or estate or trust. You must also complete Schedule D on the back. (**Note:** Shareholders of New York S corporations **do not** qualify for this credit.)

Name	Type*	Employer ID number

*Enter ***P*** for partnership or ***ET*** for an estate or trust.

Schedule D — Partner's or beneficiary's share of credit

Partner

4 Enter your share of the credit from your partnership *(see instructions)*	**4.**		
Beneficiary			
5 Enter your share of the credit from the fiduciary's Form IT-254, Schedule E, column C	**5.**		
6 Total *(add lines 4 and 5)*	**6.**		

Transfer total as follows: Fiduciaries — Include the total in the total line of Schedule E, column C, below.
All others — Transfer the total to Schedule F, line 8, below.

Schedule E — Beneficiary's and fiduciary's share of credit

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of residential fuel oil storage tank credit	
Total			
Fiduciary			

Schedule F — Computation of credit

Individuals and partnerships

7 Enter the amount from Schedule B, line 3	**7.**		
Partners and beneficiaries			
8 Enter the total from Schedule D, line 6	**8.**		
Fiduciaries			
9 Enter the amount from Schedule E, *Fiduciary* line, column C	**9.**		
10 Add lines 7, 8, and 9	**10.**		
11 Credit from additional Form(s) IT-254 *(see instructions)*	**11.**		
12 Carryover of unused residential fuel oil storage tank credit from the preceding tax year(s)	**12.**		
13 **Total credit** *(add lines 10, 11 and 12)* ▶	**13.**	.	

Enter here and on Form IT-201-ATT, line 60; Form IT-203-B, line 46; Form IT-204, line 24; or Form IT-205, line 10.

Need help?

Internet access: *www.nystax.gov*
Access our Answer Center for answers to frequently-asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

Refund status: (electronically filed) 1 800 353-0708
(direct deposit) 1 800 321-3213
(all others) 1 800 443-3200\

(Automated service for refund status is available 24 hours a day, 7 days a week.)

To order forms and publications: 1 800 462-8100
Personal Income Tax Information Center: 1 800 225-5829
From areas outside the U.S. andoutside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

If you need to write, address your letter to:
NYS TAX DEPARTMENT
PERSONAL INCOME TAX INFORMATION CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227