2008

New York State Department of Taxation and Finance

Disability Income Exclusion

New York State • New York City • Yonkers

IT-221

Attach this form to Form IT-150, IT-201, or IT-203.

Name(s) as shown on your return	Social security number

For limits on exclusion, see instructions, Form IT-221-I.

Date you retired (if after December 31, 1976). Also enter this date in the space provided on the *Physician's statement* on back.		**Employer's name** *(also give payer's name, if other than employer)*
Yourself	Date of retirement	
Your Spouse	Date of retirement	

Mark an ***X*** in the box if you did not live with your spouse during any part of the tax year. ☐

Which column(s) to fill in — Use Column A to enter your disability income amounts. If you are married and your spouse also received disability income, enter your spouse's amounts in Column B. If you checked filing status ③, *Married filing separate return,* see instructions.

	Column A (yourself)	Column B (your spouse)
1 Enter total disability pay you received during 2008	1.	1.
Excludable disability pay *(see instructions)*		
2 Multiply $100 by the number of weeks for which your disability payments were at least $100. Enter total	2.	2.
3 If you received disability payments of less than $100 for any week, enter the total amount you received for all such weeks	3.	3.
4 If you received disability payments for less than a week, enter the smaller amount of either the amount you received or the highest exclusion allowable for the period *(see instructions)*	4.	4.
5 Add lines 2, 3, and 4. Enter the total	5.	5.
6 Add amounts on line 5, columns A and B. Enter the total		6.

Limit on exclusion *(see instructions)*

7 Enter amount from Form IT-150, line 11, Form IT-201, line 19, or Form IT-203, line 19, *Federal amount* column		7.
8 Amount used to figure any exclusion decrease		8. 15000.00
9 Subtract line 8 from line 7. If line 8 is larger than line 7, enter ***0***		9.
10 Subtract line 9 from line 6. If line 9 is larger than line 6, **stop;** you cannot claim any disability income exclusion		10.
11 Enter line 10 amount in Column A. This is your disability income exclusion. However, if both spouses received disability pay, see instructions for proration. *(Enter the total of columns A and B on Form IT-150, line 19, Form IT-201, line 31, or Form IT-203, line 29.)*	**Column A (yourself)** 11.	**Column B (your spouse)** 11.

Statement of permanent and total disability

If you filed a *Physician's statement* for this disability for tax year 1984, **or** you filed a *Physician's statement* for tax years after 1984 and your physician marked an ***X*** in box B on the *Physician's statement*, **and** due to your continued disabled condition you were unable to engage in any substantial gainful activity in 2008, mark an ***X*** in this box. ☐

If you marked the box above, you do not have to file another *Physician's statement* for 2008. If you did not mark the box above, have your physician complete the *Physician's statement* on the back of this form, and attach **both** front and back pages to your return.

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Please file this original scannable attachment with the Tax Department.

Physician's statement

I certify that:

Name of patient

was permanently and totally disabled on January 1, 1976; **or** January 1, 1977; **or** was permanently and totally disabled on the date he or she retired:

Date retired if after December 31, 1976 *(mm-dd-yyyy)* ☐

Mark an ***X*** in box A or B below and sign. Mark **only one** box.

A	☐ The disability has lasted or can be expected to last continuously for at least a year	Physician's signature	Date
B	☐ There is no reasonable probability that the disabled condition will ever improve	Physician's signature	Date

Physician's name *(please print or type)*	Physician's address

Instructions for Physician's statement

Taxpayer

Enter in the space provided the date you retired if after December 31, 1976.

If required, your physician must complete the above statement. Be sure to attach and file both front and back pages of this form with your tax return.

If both spouses take the exclusion, a *Physician's statement* must be completed for each spouse.

If you retired on disability before January 1, 1977, the *Physician's statement* must show that you were permanently and totally disabled on January 1, 1976, or January 1, 1977.

If you retired on disability after 1976, the *Physician's statement* must show that you were permanently and totally disabled when you retired.

Physician

A person is permanently and totally disabled when he or she cannot engage in any substantial gainful activity because of a physical or mental condition, and a physician determines that the disability:

— has lasted or can be expected to last continuously for at least a year; **or**

— can be expected to lead to death.

Complete the statement area above, sign the form, and return it to the taxpayer to send with his or her return.

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