New York State 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 – Individuals (including sole proprietors), partnerships, and fiduciaries

1	Qualified long-term care insurance premiums paid for the current tax year	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	Type	Employer ID number

Schedule C – Partner's, shareholder's, or beneficiary's share of credit

Partner	4	Enter your share of the credit from your partnership *(see instructions)*	4	.00
S corporation shareholder	5	Enter your share of the credit from your S corporation *(see instructions)*	5	.00
Beneficiary	6	Enter your share of the credit from the **fiduciary's** Form IT-249, Schedule D, column C	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

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

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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 shareholders, beneficiaries	**9**	Enter the amount from Schedule C, line 7	**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

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