2014

New York State Department of Taxation and Finance

Application for Family Tax Relief Credit

TP-290

Step 1 – Enter identifying information

Before completing this form, see the instructions, Form TP-290-I.

Your name	Your social security number
Spouse's name from **2012** return	Spouse's social security number from **2012** return
Current mailing address *(number and street or PO box)*	Apartment number

City, village, or post office	State	ZIP code	Country *(if not United States)*

Step 2 – Determine eligibility

1 Did you file Form IT-201, *Resident Income Tax Return,* for **2012**? .... **1** Yes ☐ No ☐

2 Did you file Form IT-201-X, *Amended Resident Income Tax Return,* for **2012**? .... **2** Yes ☐ No ☐

If you marked an ***X*** in the ***No*** box at lines 1 and 2, **stop;** you do not qualify for this credit.

3 Did you claim a dependent exemption for a child under the age of 17 on your return for **2012**?.......... **3** Yes ☐ No ☐

If *No*, **stop;** you do not qualify for this credit.

4 Enter your **2012** New York State adjusted gross income from Form IT-201 or Form IT-201-X, line 33 .... **4** .00

If the amount on line 4 is less than $40,000 or greater than $300,000, **stop;** you do not qualify for this credit.

5 Enter your line L amount from the *Tax liability worksheet*, on page 1 of the instructions .... **5** .00

If the amount on line 5 is less than $0, **stop;** you do not qualify for this credit.

Step 3 – Enter dependent information

List below the name, social security number, and date of birth for each dependent claimed on your **2012** return. List the youngest first.

First name and middle initial	Last name	Social security number	Date of birth *(mm-dd-yyyy)*

Step 4 – Sign application

Third-party designee? *(see instr.)* **Yes** ☐ **No** ☐	Print designee's name	Designee's phone number ( )	Personal identification number (PIN)
	E-mail:		

I (we) certify that the information provided is, to the best of my (our) knowledge and belief, true, correct, and complete.

Taxpayer signature	Spouse's signature	Date
E-mail address		Daytime phone ( )

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*	Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this application	Address City State ZIP code	
	E-mail address of individual preparing this application	Preparer's NYTPRIN	Date

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New York State Department of Taxation and Finance

Instructions for Form TP-290

Application for Family Tax Relief Credit

TP-290-I

2014

General information

The New York State family tax relief credit is a $350 payment for qualifying taxpayers with children. For tax year 2014 the Tax Department mailed advance payments to eligible taxpayers of record in the fall of 2014.

Who is eligible?

Eligibility for 2014 is based on the information on the taxpayers' **2012** New York State income tax return.

To **qualify,** the taxpayers' **2012** return must:

- have been Form IT-201 or IT-201-X
- list at least one dependent child who is younger than 17 (as of December 31, 2012)
- have New York adjusted gross income between $40,000 and $300,000
- have a New York State tax liability (see worksheet) of zero or greater

How do I claim the family tax relief credit?

For tax year 2014, most eligible taxpayers did not have to do anything. The Tax Department reviewed **2012** returns and mailed checks in the fall of 2014 to taxpayers that met the eligibility requirements. If you did not receive a check and you think you are eligible, the easiest and quickest way to apply is on our Web site at *www.tax.ny.gov*. Our online application will guide you through the eligibility requirements.

If you do not have access to a computer, you may use Form TP-290 to have the Tax Department review your eligibility for the credit.

The New York State family tax relief credit is not claimed on your 2014 return.

Your application must be filed no later than April 16, 2018.

Specific instructions

Step 1 – Enter identifying information

Enter all information. Your spouse's name and social security number should be entered as they appear on your **2012** return (Form IT-201 or IT-201-X).

Step 2 – Determine eligibility

If you answered ***No*** on both lines 1 and 2, or you answered ***No*** on line 3, **stop**; do not complete Form TP-290. You do not qualify for this credit.

Enter the information reported on your 2012 return (Form IT-201). However, if you filed an amended return (Form IT-201-X), enter the information reported on your latest Form IT-201-X.

Line 5 – Tax liability

Your tax liability is your New York State tax, less most credits. If your **2012** refund was more than the total you paid (withholding and estimated taxes), you would have a negative tax liability and not be eligible for the family tax relief credit. The following worksheet will calculate your liability for you.

Complete the *Tax liability worksheet* below to compute the amount for Form TP-290, line 5. Enter amounts or ***0*** from your **2012** returns: Forms IT-201, IT-201-ATT, IT-201-X, and IT-216 for each required line in the worksheet.

Tax liability worksheet

Form TP-290, line 5 amount

A	Enter amount from Form IT-201 or IT-201-X, line 44		A
B	Enter amount from Form IT-201-ATT, line 1		B
C	Add lines A and B		C
D	Enter amount from Form IT-216, line 14	D	
E	Enter amount from Form IT-201-ATT, line 13	E	
F	Enter amount from Form IT-201 or IT-201-X, line 63	F	
G	Enter amount from Form IT-201 or IT-201-X, line 65	G	
H	Enter amount from Form IT-201 or IT-201-X, line 66	H	
I	Enter amount from Form IT-201 or IT-201-X, line 67	I	
J	Enter amount from Form IT-201 or IT-201-X, line 68	J	
K	Add lines D through J		K
L	Subtract line K from line C. Enter here and on Form TP-290, line 5		L

Step 3 – Enter dependent information

Enter the required information for all dependents claimed on your **2012** return. List dependents in order from youngest to oldest. If you have more than five children, list the additional names and the requested information in the same format on a separate sheet (be sure to include your name and social security number) and submit it with Form TP-290.

Step 4 – Sign application

Third-party designee

Do you want to authorize a friend, family member, return preparer, or any other individual (third-party designee) to discuss this application and questions arising from it with the New York State Tax Department?

If ***No***, mark an ***X*** in the *No* box.

If ***Yes***, mark an ***X*** in the *Yes* box. Print the designee's name, phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your application to discuss it with the Tax Department, print the preparer's name and phone number in the spaces for the designee's name and phone number (you do not have to provide a PIN).

If you mark the *Yes* box, you (and your spouse, if filing a joint application) are authorizing the Tax Department to discuss with the designee any questions related to this application. You are also authorizing the designee to give and receive confidential taxpayer information relating to:

- this application, including missing information,
- any notices arising from this filing that you share with the designee (they will not be sent to the designee) and
- the status of your application or refund.

This authorization will not expire but will only cover matters relating to this application. If you decide to revoke this designee's authority at any time, call us (see *Need help?*).

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want someone to represent you or perform services for you beyond the scope of the third-party designee, you must designate the person using another method such as Form DTF-280, *Tax Information Authorization*, or a power of attorney. For additional information on third-party designees and other types of authorizations, visit our Web site.

Paid preparer's signature

If you pay someone to prepare your application, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area. A person who prepares your application and does not charge you should not fill in the paid preparer's area.

Paid preparer's responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Step 5 – Mail application

Mail your completed application to:

NYS DEPT. OF TAXATION & FINANCE
PO BOX 5028
ALBANY NY 12205-5028

Be sure to keep a copy for your records. It can take 8 to 10 weeks to review your application and notify you of eligibility.

If you are using a private delivery service, send the application to NYS Tax Department, Family Tax Relief Credit, W A Harriman Campus, Albany NY 12227-5028. For more information, see Publication 55, *Designated Private Delivery Services*,

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?

Visit our Web site at ***www.tax.ny.gov***

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Family tax relief credit information: (518) 457-5181

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082

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, call the information center.