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## Important Notice

September 2002

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### **Addition to the Instructions for Form CT-189 (12/01), *Tax on the Importation of Gas Services*, Regarding the Long-term Care Insurance Credit**

For tax periods beginning on or after January 1, 2002, taxpayers filing Form CT-189, *Tax on the Importation of Gas Services*, may claim the long-term care insurance credit. The credit is equal to 10% of the premiums paid during the tax period for the purchase of, or for continuing coverage under, a qualifying long-term care insurance policy.

A qualifying long-term care insurance policy is one that is:

- approved by the New York State Superintendent of Insurance pursuant to section 1117 of the Insurance Law; **or**
- a group contract delivered or issued for delivery outside of New York State that is a qualified long-term care insurance contract as defined in Internal Revenue Code section 7702B.

The instructions for Form CT-189 (12/01) for the tax period December 1, 2001, through February 28, 2002, do not reflect information concerning the long-term care insurance credit. The instructions for line 48 of Schedule B, Part 1, should have included the following:

Include any long-term care insurance credit on this line. The credit is equal to 10% of the premiums paid during the period January 1, 2002, through February 28, 2002, for the purchase of qualifying long-term care insurance. The long-term care insurance credit included on this line may not exceed the amount on line 44 and may not be applied against the MTA surcharge computed on line 46. However, any portion of the credit which cannot be applied in the current period may be carried forward to any New York State return filed under Article 9 (except sections 180 and 181), 9-A, 22, 32, or 33.

If you have already filed Form CT-189 (12/01) and were eligible for the long-term care insurance credit, you may file a claim for refund on Schedule D of Form CT-189-WR, *Claim for Refund of Section 189 Tax and Tax Surcharges*. A claim for refund can be filed within three years from the date the CT-189 (12/01) return was filed, or two years from the date the tax was paid, whichever is later.