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## Important Notice

November 23, 2004

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### **Correction to the Instructions for Form CT-189, *Tax on the Importation of Gas Services*, Regarding the Long-Term Care Insurance Credit**

Chapter 58 of the Laws of 2004, enacted on August 20, 2004, amended provisions in Articles 9, 9-A, 22, 32, and 33 to increase the credit for premiums paid for long-term care insurance from ten percent of the premiums paid during the tax year to twenty percent. These amendments in Part B of Chapter 58 were made effective immediately and retroactive to taxable years beginning on or after January 1, 2004.

This notice provides revisions of the instructions for the Article 9, section 189 tax returns printed and mailed before the enactment of Chapter 58.

The instructions for line 48 of Form CT-189 (12/03) for the tax period December 1, 2003, through February 29, 2004, should read as follows (changes in boldface):

*Include any long-term care insurance credit on this line. The credit is equal to 10% of the premiums paid during the period December 1, 2003, **through December 31, 2003, plus 20% of the premiums paid during the period January 1, 2004, through February 29, 2004, for the purchase of qualifying long-term care insurance.***

The instructions for line 48 of Form CT-189 (3/04) for tax periods March 1, 2004 through May 31, 2004, should read as follows (change in boldface):

*Include any long-term care insurance credit on this line. The credit is equal to **20%** of the premiums paid during the period March 1, 2004 through May 31, 2004, for the purchase of qualifying long-term care insurance.*

The instructions for line 48 of Form CT-189 (6/04) for tax periods June 1, 2004 through August 31, 2004, should read as follows (change in boldface):

*Include any long-term care insurance credit on this line. The credit is equal to **20%** of the premiums paid during the period June 1, 2004 through August 31, 2004, for the purchase of qualifying long-term care insurance.*

If you have already filed Form CT-189 for the tax periods above and were eligible for the increased 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 return was filed, or two years from the date the tax was paid, whichever is later.