



# Claim for Long-Term Care Insurance Credit

Tax Law - Section 606(aa)

Name(s) as shown on return

Identifying number as shown on return

Attach this form to 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.		.	
2	Credit rate (20%) .....	2.		.	20
3	Credit for qualified long-term care insurance (multiply line 1 by line 2) .....	3.		.	

**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

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. You must also complete Schedule C and Schedule E, and, if applicable, Schedule D, Schedule F, Schedule G and Schedule H.

	Name of entity	Type	Employer ID number
1.			
2.			

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

<b>Partner</b>	4	Enter your share of the credit from your partnership (see instructions) .....	4.		.	
<b>S corporation shareholder</b>	5	Enter your share of the credit from your S corporation (see instructions) .....	5.		.	
<b>Beneficiary</b>	6	Enter your share of the credit from the <b>fiduciary's</b> Form IT-249, Schedule D, column C .....	6.		.	
	7	<b>Totals</b> (add lines 4, 5, and 6) .....	7.		.	

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

(continued on back)



**Schedule E — Computation of credit available for the current year**

<b>Individuals and partnerships</b>	<b>8</b>	Enter the amount from Schedule A, line 3.....	<b>8.</b>		.	
<b>Partners, S corporation shareholders, beneficiaries</b>	<b>9</b>	Enter the amount from Schedule C, line 7 .....	<b>9.</b>		.	
<b>Fiduciaries</b>	<b>10</b>	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C..	<b>10.</b>		.	
	<b>11</b>	<b>Total credit available for the current year</b> (add lines 8, 9, and 10)	<b>11.</b>		.	

**Full year NYS resident individuals, estates and trusts** — Complete Schedule F  
**Nonresident and part-year resident individuals, estates, and trusts** — Complete Schedule G  
**Partnerships** — Enter the line 11 amount on Form IT-204, line 28.

**Schedule F — Full-Year NYS residents computation of total credit**

<b>12</b>	Enter the amount from line 11 .....	<b>12.</b>		.	
<b>13</b>	Enter the available carryover of unused credit from preceding period(s) (see instructions; attach computation) .....	<b>13.</b>		.	
<b>14</b>	<b>Total credit</b> (add lines 12 and 13) .....	<b>14.</b>		.	

**Individuals** — Enter the line 14 amount on Form IT-201-ATT, line 3.  
**Fiduciaries** — Include the line 14 amount on Form IT-205, line 10.

**Schedule G — New York State Nonresidents and part-year residents computation of total credit**

<b>15</b>	Enter the amount from line 11 .....	<b>15.</b>		.	
<b>16</b>	Income percentage from 2005 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) .....	<b>16.</b>		.	
<b>17</b>	Nonresident and part-year resident credit (multiply line 15 by line 16) .....	<b>17.</b>		.	
<b>18</b>	Enter the available carryover of unused credit from preceding period(s) (see instructions; attach computation) .....	<b>18.</b>		.	
<b>19</b>	<b>Total credit</b> (add lines 17 and 18) .....	<b>19.</b>		.	

**Individuals** — Enter the line 19 amount on Form IT-203-ATT, line 4.  
**Fiduciaries** — Include line 19 amount on Form IT-205, line 10.

**Schedule H — Application of credit and computation of carryover**

(see the instructions to determine if you are required to complete this schedule)

<b>20</b>	<b>Total credit</b> (from line 14 or 19 as applicable) .....	<b>20.</b>		.	
<b>21</b>	Amount that you applied against your 2005 tax (see instructions) .....	<b>21.</b>		.	
<b>22</b>	<b>Amount of credit available for carryover to 2006</b> (subtract line 21 from line 20) .....	<b>22.</b>		.	

