

# Line instructions for Form IT-201-ATT, Other Tax Credits and Taxes

## Purpose of Form IT-201-ATT

You must complete Form IT-201-ATT and attach it to your Form IT-201 if:

- you are claiming other New York State, New York City, or Yonkers credits listed in the chart on pages 111 and 112 (credits that are not computed directly on Form IT-201); or
- you are subject to other New York State or New York City taxes.

## Instructions

Enter your name and social security number as it is listed on your Form IT-201. If you are filing a joint return, enter both names and use the social security number of the taxpayer listed first on your Form IT-201.

The *Other credits and taxes* chart on pages 111 and 112 lists other credits you may claim and other taxes you may have to pay, along with credit **code** numbers, where applicable, and the line reference for Form IT-201-ATT.

Find the credits and taxes that apply to you. Complete the additional credit forms as indicated. Enter the money amounts on the appropriate lines and the **code** numbers, where applicable (see example below). **You must attach all applicable credit forms and tax computations to Form IT-201.**

See specific line instructions for lines 1, 9, and 22, and the special instructions for *Section B*, below and on page 110.



Where applicable, you must enter a 3-digit code number for each credit claimed and attach the credit form(s) to your Form IT-201-ATT.

**Section D — New York State, New York City, and Yonkers refundable credits**

11 Farmers' school tax credit (attach Form IT-217) ..... 11. , , , , , .

12 Other refundable credits (from the chart on page 111; **attach all applicable forms**):

	Code	Dollars	Cents
12a.	2 1 2	1 3 4 5	0 0
12b.	2 5 8	4 0	0 0
12c.	2 5 6	2 0 0	0 0
12d.			
12e.			
12f.			

12g. Code Dollars Cents

12h. , , , , , .

12i. , , , , , .

12j. , , , , , .

12k. , , , , , .

12l. , , , , , .

Total other refundable credits (add lines 12a through 12l) ..... 12. , , , , , .

13 Add lines 11 and 12 ..... 13. , , , , , .

Example values shown: Line 12c has 200 cents. Line 12l has 1585 cents. Line 13 has 1585 cents.



Be sure to add all amounts for lines 12a through 12l and enter the total other refundable credits on line 12 (entries shown are examples only).

## Line 1

If you receive an accumulation distribution as a beneficiary of a trust, you may be allowed a credit for New York State income taxes paid by the trust. Attach a copy of the computation of your New York State accumulation distribution credit provided to you by the trust and enter the amount of the credit on line 1.

## Section B

This section lists credits that reduce your tax but are not refundable. If the amount of the credit exceeds your tax, you may carry the excess over to a future year (or years). **If you are claiming an original credit or a carryover of a credit, be sure to complete the appropriate credit form and attach it to your Form IT-201.**

If the amount of the credits reported in **Section B** exceeds the sum of the taxes shown on line 39 of Form IT-201 and line 21 of Form IT-201-ATT, reduced by the credits reported on lines 40 and 41 of Form IT-201, and line 2 of Form IT-201-ATT, you may have a credit carryover to 2007. If you have an excess credit and you are claiming more than one credit in **Section B**, you may apply the credits against the amount determined above in any manner you wish in order to determine the excess. However, it will be to your advantage to apply carryover credits with limited carryover periods first.

If you are claiming more than one nonrefundable carryover credit, you must complete the *Application of credit and computation of carryover* section on each individual credit form to indicate the amount of each credit you choose to apply to your 2006 tax and the amount of each credit available for carryover to 2007. **Failure to complete the *Application of credit and computation of carryover* section on the credit form(s) may cause a delay in processing your return.**

For information on credits and carryovers, see Publication 99-IND, *General Information on New York State and New York City Income Tax Credits for Individuals*, and Publication 99-B, *General Information on New York State and New York City Income Tax Credits for Businesses*.

(continued)

**Line 9**

Compute your NYC accumulation distribution credit using the worksheet below. If you received an accumulation distribution as a beneficiary of a trust, you may be allowed a credit for NYC income taxes paid by the trust. Attach a copy of the computation of your NYC accumulation distribution credit provided to you by the trust.

**NYC Accumulation distribution credit worksheet**

1. Enter the amount from Form IT-201, line 49..... 1. \_\_\_\_\_
2. Enter the amount from Form IT-201-ATT, line 33..... 2. \_\_\_\_\_
3. Add lines 1 and 2..... 3. \_\_\_\_\_
4. Enter New York City accumulation distribution credit ..... 4. \_\_\_\_\_
5. Enter the smaller of line 3 or line 4 here and on Form IT-201-ATT, line 9. This is your allowable New York City accumulation distribution credit ..... 5.

**Line 22**

If the amount on Form IT-201, line 40, is **equal to or less than** the amount on Form IT-201, line 39, enter the amount from Form IT-201, line 43, on line 22.

If the amount on Form IT-201, line 40, is **more than** the amount on Form IT-201, line 39, complete the **Line 22 worksheet** below:




**Line 22 worksheet**

1. Enter the amount from Form IT-201, line 39..... 1. \_\_\_\_\_
2. Enter the amount from Form IT-201, line 41..... 2. \_\_\_\_\_
3. Enter the amount from Form IT-201, line 42..... 3. \_\_\_\_\_
4. Add lines 1, 2 and 3, and enter the total here and on line 22..... 4.

**Other credits and taxes**

To claim these credits or report these taxes:

See these forms and  
their instructions:Report these amounts  
on Form IT-201-ATT  
line number:Enter  
code:




<b>Accumulation distribution credit</b> New York State New York City	See instructions, pg 109 See instructions, pg 110	Line 1 Line 9	
<b>Addback of resident credit for taxes paid to a province of Canada</b>	IT-112-C	Lines 20a-20l	<b>141</b>
<b>Alternative fuels credit</b> Carryover portion Addback on early dispositions	IT-253 IT-253	Lines 6a-6n Lines 20a-20l	<b>253</b> <b>253</b>
<b>Biofuel production</b> 	IT-243	Lines 12a-12l	<b>303</b>
<b>Brownfield credits</b> Refundable portion	IT-611 IT-612 IT-613	Lines 12a-12l Lines 12a-12l Lines 12a-12l	<b>171</b> <b>172</b> <b>173</b>
Addback	IT-611 IT-612 IT-613	Lines 20a-20l Lines 20a-20l Lines 20a-20l	<b>171</b> <b>172</b> <b>173</b>
<b>Claim of right credit (New York State)</b>	IT-257	Line 15	
<b>Claim of right credit (New York City)</b>	IT-257	Line 16	
<b>Claim of right credit (Yonkers)</b>	IT-257	Line 17	
<b>Clean heating fuel</b> 	IT-241	Lines 12a-12l	<b>301</b>
<b>Conservation easement</b> 	IT-242	Lines 12a-12l	<b>302</b>
<b>Defibrillator credit</b>	IT-250	Lines 2a-2b	<b>250</b>
<b>Empire State film production credit</b> Carryover portion Refundable portion	IT-248 IT-248	Lines 6a-6n Lines 12a-12l	<b>248</b> <b>248</b>
<b>EZ capital tax credit</b> Carryover portion Addback on early dispositions	IT-602 IT-602	Lines 6a-6n Lines 20a-20l	<b>162</b> <b>162</b>
<b>EZ investment tax credit</b> (including EZ employment incentive credit) Carryover portion Refundable portion Addback on early dispositions	IT-603 IT-603 IT-603	Lines 6a-6n Lines 12a-12l Lines 20a-20l	<b>163</b> <b>163</b> <b>163</b>
<b>EZ wage tax credit</b> Carryover portion Refundable portion	IT-601 IT-601	Lines 6a-6n Lines 12a-12l	<b>161</b> <b>161</b>
<b>Employment of persons with disabilities credit</b>	IT-251	Lines 6a-6n	<b>251</b>
<b>Farmers' school tax credit</b> Refundable portion Addback on converted property	IT-217 IT-217	Line 11 Lines 20a-20l	<b>217</b>
<b>FSI EZ investment tax credit</b> (including FSI EZ employment incentive credit) Carryover portion Refundable portion Addback on early dispositions	IT-605 IT-605 IT-605	Lines 6a-6n Lines 12a-12l Lines 20a-20l	<b>165</b> <b>165</b> <b>165</b>
<b>FSI investment tax credit</b> (including FSI employment incentive credit) Carryover portion Refundable portion Addback on early dispositions	IT-252 IT-252 IT-252	Lines 6a-6n Lines 12a-12l Lines 20a-20l	<b>252</b> <b>252</b> <b>252</b>
<b>Fuel cell electric generating equipment credit</b>	IT-259	Lines 6a-6n	<b>259</b>
<b>Green building credit</b>	DTF-630	Lines 6a-6n	<b>630</b>

(continued)

**Other credits and taxes** *(continued)*

To claim these credits or report these taxes:

See these forms and  
their instructions:Report these amounts  
on Form IT-201-ATT  
line number:Enter  
code:

<b>Handicapped-accessible taxicabs and livery service vehicles credit</b> 	IT-239	Lines 6a-6n	<b>299</b>
<b>Historic barn rehabilitation credit</b>	See <i>Investment Credit</i> below		
<b>Home heating system</b> 	IT-240	Lines 12a-12l	<b>300</b>
<b>IMB credit for energy taxes</b>	DTF-623	Lines 12a-12l	<b>623</b>
<b>Investment credit</b> <i>(including employment incentive credit and historic barn rehabilitation credit)</i>			
Carryover portion	IT-212	Line 4	
Refundable portion	IT-212	Lines 12a-12l	<b>212</b>
Addback on early dispositions	IT-212	Lines 20a-20l	<b>212</b>
<b>Long-term care insurance credit</b>	IT-249	Line 3	
<b>Low-income housing credit</b>			
Carryover portion	DTF-624	Lines 6a-6n	<b>624</b>
Addback	DTF-626	Lines 20a-20l	<b>626</b>
<b>Lump-sum distributions (credit)</b> Resident credit	IT-112.1	Line 27	
<b>Lump-sum distributions (taxes)</b>			
New York State separate tax	IT-230	Line 26	
New York State capital gain portion	IT-230	Line 19	
New York City separate tax	IT-230	Line 32	
New York City capital gain portion	IT-230	Line 33	
<b>Minimum income tax</b>			
New York State minimum income tax	IT-220	Line 29	
New York City minimum income tax	IT-220	Line 31	
<b>Nursing home assessment credit</b>	IT-258	Lines 12a-12l	<b>258</b>
<b>QETC capital tax credit</b>			
Carryover portion	DTF-622	Lines 6a-6n	<b>622</b>
Addback on early dispositions	DTF-622	Lines 20a-20l	<b>622</b>
<b>QETC employment credit</b>	DTF-621	Lines 12a-12l	<b>621</b>
<b>QETC facilities, operations, and training credit</b>	DTF-619	Lines 12a-12l	<b>619</b>
<b>QEZE credit for real property taxes</b>			
Refundable portion	IT-606	Lines 12a-12l	<b>166</b>
Addback	IT-606	Lines 20a-20l	<b>166</b>
<b>QEZE tax reduction credit</b>	IT-604	Lines 2a-2b	<b>164</b>
<b>Residential fuel oil storage tank credit carryover</b>	See below*	Lines 6a-6n	<b>054</b>
<b>Security officer training credit</b> 	IT-631	Lines 12a-12l	<b>631</b>
<b>Solar energy system equipment credit</b>	IT-255	Line 5	
<b>Solar and wind energy credit carryover</b>	See below*	Lines 6a-6n	<b>052</b>
<b>Special additional mortgage recording tax credit</b>			
Carryover portion	IT-256	Lines 6a-6n	<b>256</b>
Refundable portion	IT-256	Lines 12a-12l	<b>256</b>
<b>Unincorporated business tax credit (New York City)</b>	IT-219	Line 8	
<b>ZEA wage tax credit</b>	IT-601.1	Lines 6a-6n	<b>160</b>

\* Taxpayers carrying over any unused credit(s) from 2005 to 2006 must attach a schedule(s) showing how the carryover(s) was computed. Be sure to enter the applicable code shown above for the credit(s) carryover(s) you are claiming.