



Instructions for Form NYC-210 Claim for New York City School Tax Credit

NYC-210-I

General information

Who qualifies

To claim the New York City (NYC) school tax credit, you must have lived in NYC for all or part of 2006. However, you cannot claim this credit if you can be claimed as a dependent on another taxpayer's federal return. If you qualify for the credit, we will compute the amount of credit for you and send it to you.

Purpose of form

If you qualify for the NYC school tax credit and are **not** filing a tax return on Form IT-150, IT-201, or IT-203 for 2006, use Form NYC-210 to claim your NYC school tax credit. File your Form NYC-210 as soon as you can after January 1, 2007. We will compute the amount of your credit and send it to you.

If you **are** filing a tax return, you will claim and compute your credit on your return; do not file Form NYC-210. File your New York State income tax return as soon as you can after January 1, 2007, but no later than April 16, 2007.

If you filed a New York State income tax return without claiming the NYC school tax credit, you may still be able to claim the credit. To claim the credit for tax year 2006, file Form NYC-210 as soon as you can, but no later than April 15, 2010.

Filing Form NYC-210 for past years

If you qualified to file Form NYC-210 for past years but failed to do so, you may still be able to receive a NYC school tax credit for those years. To determine if you can file Form NYC-210, see the table below:

Year	Last date to file
2003	April 16, 2007
2004	April 15, 2008
2005	April 15, 2009

Filling in your claim form

If you received a peel-off label, remove it from the address sheet in your envelope and place it in the name and address box at the top of your claim. Check the label to make sure the information on it is complete and correct.

If your name or your spouse's name or your address is wrong, cross it out and make the corrections in black ink directly on the label. Space for each name on the label is limited to 36 characters. Do not correct the label if it is correct except for some missing final characters.

If you do not have a peel-off label, please keep your name and address entries within the spaces provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Also keep your mailing address, ZIP code, and other entries within the boxes provided.

You must enter your social security number(s) in the boxes to the right of the name and address box. If married, be sure your social security numbers are in the same order as your names.

Enter the county of residence in New York City that qualifies you for the credit: Kings County (Brooklyn), Bronx, New York County (Manhattan), Richmond County (Staten Island) or Queens. On the bottom line of the name and address box, enter the address where you lived in New York City in 2006 if it is different from your mailing address. If not, enter the word **same** on this line.

Decedent information — If the taxpayer whose name is listed **first** on the credit form died after December 31, 2005, enter the date of death in the boxes labeled *Taxpayer's date of death*, in month, day, and last 2 digits of year order. If the taxpayer whose name is listed

second on the credit form died after December 31, 2005, enter the date of death in the boxes labeled *Spouse's date of death*, in month, day, and last 2 digits of year order. If you marked an **X** in box d, *Qualifying widow(er) with dependent child*, decedent information is not required (see information about qualifying widow(er) below).

Please print (use black ink only; no red or other color ink or pencils please) or type all **X** marks and money amounts in the boxes and spaces provided. Write your numbers and **X** marks like this:

1	2	3	4	5	6	7	8	9	0	X
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Type of claim

Show what type of claim you are filing by marking an **X** in only **one** box. For help with determining what type of claim you are filing see below.

Single — You are single if you are unmarried or separated from your spouse by a divorce or separate maintenance decree and you do not qualify as a qualifying widow(er) with dependent child (see below). If you are single, compute your credit using lines 1, 2, and 5 (if applicable).

Married — You are married if, on the last day of 2006, you were married and living together as husband and wife, or you were married and living apart, but not legally separated under a decree of divorce or separate maintenance.

You are also considered married if your spouse died during 2006.

Should you file a combined claim or should you file a separate claim?

Generally, married taxpayers should file a combined claim by marking an **X** in box b and using lines 1 through 4 and, if applicable, line 5. One check made out to both spouses will be sent for a combined claim. If one spouse on a combined claim is not eligible for the credit because he or she can be claimed as a dependent on another taxpayer's federal return or because he or she did not live in NYC at all during 2006, a check for the credit of the eligible spouse will be issued in both spouses' names.

Married taxpayers who want separate checks for each spouse's credit amount must file separate claims marking an **X** in box c and using lines 1 and 2 and, if applicable, line 5.

Qualifying widow(er) with dependent child — You are a qualifying widow(er) with dependent child if you meet **all** of the following conditions:

- your spouse died in 2004 or 2005, and you did not remarry in 2004, 2005, or 2006; and
- you have a child, adopted child, stepchild, or foster child who lived in your home for all of 2006 and you could have claimed the child as a dependent if you filed a federal return (temporary absences, such as for school, vacation, or medical care count as time lived in your home); and
- you paid over half of the expenses of keeping up your home.

Complete lines 1, 2, and 5 (if applicable) if you are a qualifying widow(er) with dependent child.

Line instructions

Line 2 — Enter in the boxes the number of months **you** lived in NYC in 2006. In determining the number of months, count any period of more than one-half month as a full month. Do not count any period of one-half month or less.

Example: *You lived in NYC from November 16 to December 31, 2006. You would not count November as a month lived in NYC, but you would count December. Therefore, you would enter 01 on line 2.*

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Since you lived in NYC for less than **10 months**, you would enter **0** in the first box and the number of actual months in the second box. If you lived in NYC for ten, eleven, or twelve months of the year, you would enter the actual number of months (10, 11, or 12).

Line 4 — Enter in the boxes the number of months **your spouse** lived in NYC during 2006. If your spouse died during 2006 and lived in NYC from January 1, 2006, until time of death, enter 12 on line 4. If your spouse moved into or out of NYC prior to his or her death, enter on line 4 the number of months he or she lived in NYC during 2006.

Use this chart to estimate the amount of your refund:

Number of months of NYC residence	Single, or married filing a separate claim	Married filing a combined claim, or qualifying widow(er) with dependent child
1	\$ 9.58	\$ 19.17
2	19.17	38.33
3	28.75	57.50
4	38.33	76.67
5	47.92	95.83
6	57.50	115.00
7	67.08	134.17
8	76.67	153.33
9	86.25	172.50
10	95.83	191.67
11	105.42	210.83
12	115.00	230.00

Direct deposit

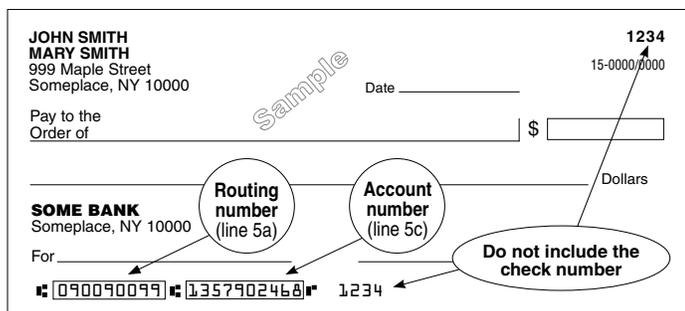
Complete lines 5a through 5c if you want us to deposit your refund directly into your bank account.

Line 5a — Enter the routing number shown on the checks issued by your bank (see sample check below). The routing number **must** be nine digits. If the first two digits are not 01 through 12, or 21 through 32, the direct deposit will be rejected and a check sent instead. On the sample check below, the routing number is 090090099.

Your check may state that it is payable through a bank different from the one where you have your account. If so, do not use the routing number on that check. Instead, contact your bank for the correct routing number to enter on this line.

Line 5b — Mark an **X** in the box for the type of account, checking or savings.

Line 5c — Enter the account number where you want your refund deposited. If you selected *Checking* on line 5b, enter the account number shown on your checks. (On the sample check below, the account number is 1357902468. Be sure not to include the check number.)



Note: The routing and account numbers may appear in different places on your check.

If you chose *Savings* on line 5b, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your financial institution.

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank.

Any refund that you may be entitled to will be reflected in your bank statement.

For information relating to the collection of debts and disclaiming of spouse's debt see the instructions for Form IT-150 or Form IT-201.

Make sure you receive your refund

Every year a large number of refund checks are returned to the Tax Department, mainly because of mailing address problems. Please remember these important points:

- Enter your social security number(s) at the top of your claim.
- Don't assume that we already have your correct address. Check it.
- Make sure everything is legible.
- Make sure the address is complete - include c/o if necessary, and PO box and apartment numbers, if any.
- If you move, notify the U.S. Postal Service of the new address.
- If you use a computer, make sure your software is printing your address properly.
- If someone else is preparing your claim make sure they have your correct address.
- We mail the refund to the mailing address shown on this claim form.

Third-party designee

Do you want to authorize a friend, family member, or any other person (third-party designee) to discuss your 2006 claim 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. Enter 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 claim to discuss it with the Tax Department, just enter **Preparer** and the preparer's 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 combined claim) are authorizing the Tax Department to discuss with the designee any questions that arise during the processing of your claim. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your claim;
- call the Tax Department for information about the processing of your claim or the status of your refund; and
- respond to certain Tax Department notices that you share with the designee about math errors, offsets, and claim preparation. We will **not** send notices to the designee.

You are not authorizing the designee to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

A third-party designee authorization cannot be revoked. However, the authorization will end automatically on the due date (without regard to extensions) for filing your 2007 return or claim.