



# Solar and Wind Energy Credit Carryover

# IT-218.1

Name(s) as shown on return	Your social security number
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In the space below, enter the address of your principal residence on which the credit is claimed if it is different from the address shown on your return.

## Figure your solar and wind energy credit carryover for 1996 on lines 1 through 10.

1 Enter your solar and wind energy credit carryover from a previous tax year ( <i>attach computation</i> ) .....	<b>1</b>		
2 Enter the amount from line 36 of your Form IT-201 or line 44 of Form IT-203 .....	<b>2</b>		
3 Enter any New York State child and dependent care credit entered on line 54 of your Form IT-201 ( <i>filers of Form IT-203, enter "0"</i> ) .....	<b>3</b>		
4 Enter any New York State household credit entered on line 37 of your Form IT-201 ( <i>filers of Form IT-203, enter "0"</i> ) .....	<b>4</b>		
5 Enter from your Form IT-201-ATT or Form IT-203-ATT the total of lines 15 through 18 ..	<b>5</b>		
6 Enter any EDZ and ZEA wage tax credits claimed on Forms DTF-601 and DTF-601.1..	<b>6</b>		
7 Enter any EDZ capital tax credit claimed on Form DTF-602.....	<b>7</b>		
8 Add lines 3 through 7 above and enter the result .....	<b>8</b>		
9 Subtract line 8 from line 2 and enter the result ( <i>if the result is zero or less, enter "0"</i> ) .....	<b>9</b>		
<b>10 Solar and wind energy credit carryover for 1996.</b> ( <i>Enter the amount from line 1 or line 9, whichever is less; also enter this line 10 amount on line 19 of Form IT-201-ATT or Form IT-203-ATT</i> ) .....	<b>10</b>		

## Figure your carryforward to 1997 on lines 11 through 13. (Complete this part only if line 10 is less than line 1.)

11 Enter the amount from line 1 above .....	<b>11</b>		
12 Enter the amount from line 10 above .....	<b>12</b>		
<b>13 Carryforward to 1997</b> ( <i>subtract line 12 from line 11 and enter the result</i> ) .....	<b>13</b>		

**Attach this form to the back of your return.**

### Specific Instructions (General Information is on the back)

Enter your name and social security number as they appear on your return. Also enter your spouse's name if you are filing a joint return. Enter the address of the principal residence on which the credit is claimed if it is not the same as the address on your return.

Complete lines 1 through 10 to determine the amount of credit that you can claim on your 1996 return.

**Line 1 -** Enter on line 1 the amount you figure to be the credit carryover from a previous tax year. Attach a schedule showing how you computed the carryover and the tax year in which the credit originated.

**Line 10 - Solar and wind energy credit carryover for 1996 -** Compare lines 1 and 9 and enter the smaller amount on line 10. Also enter this amount on line 19 of Form IT-201-ATT or Form IT-203-ATT. Attach copies of the Form IT-218 on which you originally computed the credit and any prior Forms IT-218.1 and IT-201-ATT or IT-203-ATT on which you claimed the credit.

**Complete lines 11 through 13 only if line 10 is less than line 1.**

**Line 13 - Carryforward to 1997 -** Subtract line 12 from line 11. This is the amount of credit that you can carry forward to 1997. Attach a copy of this form to your 1997 return.

## General Information

1985 was the last year that taxpayers filing on a calendar-year basis could claim the solar and wind energy credit. However, this credit can be carried over from year to year until it is used up. The credit can be applied against the New York State personal income tax after first deducting the following credits:

- resident tax credit
- accumulation distribution credit
- child and dependent care credit
- household credit
- economic development zone (EDZ) capital tax credit
- economic development zone (EDZ) wage tax credit
- investment credit
- zone equivalent area (ZEA) wage tax credit
- special additional mortgage recording tax credit (shareholder of electing New York State S corporation only)
- special additional mortgage recording tax credit carryover

This credit cannot be applied against the minimum income tax or the separate tax on lump-sum distributions.

The credit carryover that you figure on this form must also be entered on Form IT-201-ATT, *Itemized Deduction and Other Credits and Taxes*, an attachment to Form IT-201, or on Form IT-203-ATT, *Itemized Deduction and Other Credits and Taxes*, an attachment to Form IT-203.

## Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A and 30-B of the Tax Law, Article 2-E of the General City Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829; from areas outside the U.S. and Canada, call (518) 485-6800.

### Need Help?

**For information**, call toll free 1 800 225-5829. **For forms or publications**, call toll free 1 800 462-8100. Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

From areas outside the U.S. and Canada, call (518) 485-6800.

**Hotline for the Hearing and Speech Impaired** - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**Persons with Disabilities** - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

**If you need to write**, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.