



New York State Department of Taxation and Finance

Personal Income Tax MeF Acceptance Testing System for Tax Year 2015

TEST ID: 1039

Forms Included: IT-201, IT-201-ATT, IT-236, IT-238, IT-239, IT-246, IT-248, and IT-261

Test Notes: Apply non-refundable credit IT-236 first then compute all others as refundable or carryover credits

Return specific information:

- Prime taxpayer: Anne Martin born on 09-12-1972
- Filing Single; no dependents
- Taxpayer chooses standard deduction.

Address any questions via e-mail to NYSPLITMEF@tax.ny.gov

Personal Income Tax MeF publications and forms: http://www.tax.ny.gov/pit/efile/pit_mef_publications_2014.htm

Current Schema and State Spreadsheet available at: http://www.tax.ny.gov/bus/efile/swd_income.htm



Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

IT-201

For the full year January 1, 2015, through December 31, 2015, or fiscal year beginning ... 15

For help completing your return, see the instructions, Form IT-201-I.

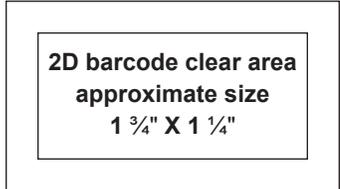
and ending ...

| | | | | | | | |
|--|--|----|--|----------|-----------------------------------|-------------------------------------|-----------------------------------|
| Your first name | | MI | Your last name (for a joint return, enter spouse's name on line below) | | Your date of birth (mmddyyyy) | Your social security number | |
| Spouse's first name | | MI | Spouse's last name | | Spouse's date of birth (mmddyyyy) | Spouse's social security number | |
| Mailing address (see instructions, page 12) (number and street or PO box) | | | | | Apartment number | New York State county of residence | |
| City, village, or post office | | | State | ZIP code | Country (if not United States) | School district name | |
| Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route) | | | | | Apartment number | School district code number | |
| City, village, or post office | | | State | ZIP code | Decedent information | Taxpayer's date of death (mmddyyyy) | Spouse's date of death (mmddyyyy) |
| | | | NY | | | | |

- A Filing status**
(mark an **X** in one box):
- ① Single
 - ② Married filing joint return
(enter spouse's social security number above)
 - ③ Married filing separate return
(enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2015 federal income tax return? Yes No

C Can you be claimed as a dependent on another taxpayer's federal return? Yes No



D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

D2 Yonkers residents and Yonkers part-year residents only:

(1) Did you receive a property tax freeze credit? (see page 13) Yes No

(2) If Yes, enter the amount: 00

E (1) Did you or your spouse **maintain living quarters in NYC** during 2015? (see page 13) .. Yes No

(2) Enter the number of days spent in NYC in 2015 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only (see page 13):

(1) Number of months **you** lived in NYC in 2015

(2) Number of months **your spouse** lived in NYC in 2015

G Enter your **2-character special condition code(s) if applicable** (see page 13)

H Dependent exemption information (see page 14)

| First name | MI | Last name | Relationship | Social security number | Date of birth (mmddyyyy) |
|------------|----|-----------|--------------|------------------------|--------------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

If more than 7 dependents, mark an **X** in the box.



For office use only

| |
|-----------------------------|
| Your social security number |
|-----------------------------|

Federal income and adjustments (see page 14)

Whole dollars only

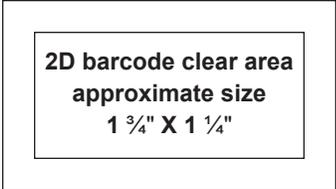
| | | | | |
|----|--|----|--|----|
| 1 | Wages, salaries, tips, etc. | 1 | | 00 |
| 2 | Taxable interest income | 2 | | 00 |
| 3 | Ordinary dividends | 3 | | 00 |
| 4 | Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25) | 4 | | 00 |
| 5 | Alimony received | 5 | | 00 |
| 6 | Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040) | 6 | | 00 |
| 7 | Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040) | 7 | | 00 |
| 8 | Other gains or losses (submit a copy of federal Form 4797) | 8 | | 00 |
| 9 | Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/> | 9 | | 00 |
| 10 | Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/> | 10 | | 00 |
| 11 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040) | 11 | | 00 |
| 12 | Rental real estate included in line 11 | 12 | | 00 |
| 13 | Farm income or loss (submit a copy of federal Schedule F, Form 1040) | 13 | | 00 |
| 14 | Unemployment compensation | 14 | | 00 |
| 15 | Taxable amount of social security benefits (also enter on line 27) | 15 | | 00 |
| 16 | Other income (see page 14) Identify: | 16 | | 00 |
| 17 | Add lines 1 through 11 and 13 through 16 | 17 | | 00 |
| 18 | Total federal adjustments to income (see page 14) Identify: | 18 | | 00 |
| 19 | Federal adjusted gross income (subtract line 18 from line 17) | 19 | | 00 |

New York additions (see page 15)

| | | | | |
|----|--|----|--|----|
| 20 | Interest income on state and local bonds and obligations (but not those of NYS or its local governments) | 20 | | 00 |
| 21 | Public employee 414(h) retirement contributions from your wage and tax statements (see page 15) | 21 | | 00 |
| 22 | New York's 529 college savings program distributions (see page 15) | 22 | | 00 |
| 23 | Other (Form IT-225, line 9) | 23 | | 00 |
| 24 | Add lines 19 through 23 | 24 | | 00 |

New York subtractions (see page 16)

| | | | | |
|----|--|----|--|----|
| 25 | Taxable refunds, credits, or offsets of state and local income taxes (from line 4) | 25 | | 00 |
| 26 | Pensions of NYS and local governments and the federal government (see page 16) | 26 | | 00 |
| 27 | Taxable amount of social security benefits (from line 15) | 27 | | 00 |
| 28 | Interest income on U.S. government bonds | 28 | | 00 |
| 29 | Pension and annuity income exclusion (see page 16) | 29 | | 00 |
| 30 | New York's 529 college savings program deduction/earnings | 30 | | 00 |
| 31 | Other (Form IT-225, line 18)..... | 31 | | 00 |
| 32 | Add lines 25 through 31 | 32 | | 00 |
| 33 | New York adjusted gross income (subtract line 32 from line 24) | 33 | | 00 |



Standard deduction or itemized deduction (see page 18)

| | | | | |
|----|---|----|--|--------|
| 34 | Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized | 34 | | 00 |
| 35 | Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) | 35 | | 00 |
| 36 | Dependent exemptions (enter the number of dependents listed in item H; see page 18) | 36 | | 000 00 |
| 37 | Taxable income (subtract line 36 from line 35) | 37 | | 00 |

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Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and surcharges, and MCTMT

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), MCTMT net earnings base (54a), MCTMT (54b), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers, taxes / surcharges and MCTMT (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

2D barcode clear area approximate size 1 3/4" X 1 1/4"

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, 60k Homeless Veterans, Total voluntary contributions (60), and Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (61).

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Your social security number

62 Enter amount from line 61 **62** **00**

Payments and refundable credits (see page 25)

| | | | |
|-----|--|------------|----|
| 63 | Empire State child credit | 63 | 00 |
| 63a | Family tax relief credit | 63a | 00 |
| 64 | NYS/NYC child and dependent care credit | 64 | 00 |
| 65 | NYS earned income credit (EIC) | 65 | 00 |
| 66 | NYS noncustodial parent EIC | 66 | 00 |
| 67 | Real property tax credit | 67 | 00 |
| 68 | College tuition credit | 68 | 00 |
| 69 | NYC school tax credit (also complete F on page 1; see page 25) | 69 | 00 |
| 70 | NYC earned income credit | 70 | 00 |
| 70a | NYC enhanced real property tax credit | 70a | 00 |
| 71 | Other refundable credits (Form IT-201-ATT, line 18) | 71 | 00 |
| 72 | Total New York State tax withheld | 72 | 00 |
| 73 | Total New York City tax withheld | 73 | 00 |
| 74 | Total Yonkers tax withheld | 74 | 00 |
| 75 | Total estimated tax payments and amount paid with Form IT-370 | 75 | 00 |

2D barcode clear area
approximate size
1 3/4" X 1 1/4"

If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page XX).

76 Total payments (add lines 63 through 75) **76** **00**

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** **00**

78 Amount of line 77 to be refunded
Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** **00**

79 Amount of line 77 that you want applied to your 2016 estimated tax (see instructions) **79** **00**
See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** **00**
See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** **00**
See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** **00**

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount **00**

| | | | |
|---|-----------------------|--------------------------------|--------------------------------------|
| Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/> | Print designee's name | Designee's phone number () | Personal identification number (PIN) |
| | E-mail: | | |

| | | | |
|--|--------------------------------|-------------------|-------------------|
| ▼ Paid preparer must complete ▼ (see instructions) | | Preparer's NYTPRN | NYTPRN excl. code |
| Preparer's signature | Preparer's printed name | | |
| Firm's name (or yours, if self-employed) | Preparer's PTIN or SSN | | |
| Address | Employer identification number | | Date |
| E-mail: | | | |

| | |
|---|-----------------------------|
| ▼ Taxpayer(s) must sign here ▼ | |
| Your signature | |
| Your occupation | |
| Spouse's signature and occupation (if joint return) | |
| Date | Daytime phone number () |
| E-mail: | |

See instructions for where to mail your return.

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| |
|-----------------------------|
| Your social security number |
| |

Part 1, Section D – New York State, New York City, Yonkers, and MCTMT refundable credits (continued)

| | | |
|--|-----|----|
| 14 Enter amount from line 13 on the front page | 14 | 00 |
| 15 New York State claim of right credit | 15 | 00 |
| 16 New York City claim of right credit | 16 | 00 |
| 17 Yonkers claim of right credit | 17 | 00 |
| 17a MCTMT (metropolitan commuter transportation mobility tax) claim of right credit | 17a | 00 |
| 18 Total New York State, New York City, Yonkers, and MCTMT other refundable credits (add lines 14 through 17a; enter here and on Form IT-201, line 71) | 18 | 00 |

Part 2 – Other New York State taxes (submit all applicable forms)

If you are subject to other New York State taxes, **complete Part 2.**

| | | |
|---|----|----|
| 19 New York State tax on capital gain portion of lump-sum distributions (Form IT-230) | 19 | 00 |
| 20 Other New York State taxes | | |

| Code | Amount | Code | Amount |
|------|--------|------|--------|
| 20a | 00 | 20g | 00 |
| 20b | 00 | 20h | 00 |
| 20c | 00 | 20i | 00 |
| 20d | 00 | 20j | 00 |
| 20e | 00 | 20k | 00 |
| 20f | 00 | 20l | 00 |

Total other New York State taxes (add lines 20a through 20l) **20** 00

| | | |
|------------------------------|----|----|
| 21 Add lines 19 and 20 | 21 | 00 |
|------------------------------|----|----|

| | | |
|---|----|----|
| 22 See instructions for line 22 | 22 | 00 |
| 23 Enter amount from Form IT-201 , line 39 | 23 | 00 |
| 24 Subtract line 23 from line 22 (if line 23 is more than line 22, leave blank) | 24 | 00 |
| 25 Subtract line 24 from line 21 (if line 24 is more than line 21, leave blank) | 25 | 00 |

| | | |
|---|----|----|
| 26 New York State separate tax on lump-sum distributions (Form IT-230) | 26 | 00 |
|---|----|----|

| | | |
|--|----|----|
| 27 Resident credit against separate tax on lump-sum distributions | 27 | 00 |
|--|----|----|

| | | |
|--|----|----|
| 28 Subtract line 27 from line 26 | 28 | 00 |
|--|----|----|

| | | |
|---|----|--|
| 29 This line intentionally left blank | 29 | |
|---|----|--|

| | | |
|---|----|----|
| 30 Net other New York State taxes (add lines 25 and 28; enter here and on Form IT-201, line 45) | 30 | 00 |
|---|----|----|

Part 3 – Other New York City taxes (submit all applicable forms)

| | | |
|--|----|----|
| 31 This line intentionally left blank | 31 | |
| 32 New York City resident separate tax on lump-sum distributions (Form IT-230) | 32 | 00 |
| 33 New York City tax on capital gain portion of lump-sum distributions (Form IT-230) | 33 | 00 |
| 34 Total other New York City taxes (add lines 32 and 33; enter here and on Form IT-201, line 51) | 34 | 00 |





Department of Taxation and Finance

Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities

For costs incurred on or after January 1, 2011

IT-236

Tax Law – Article 22, Section 606(tt)

Fiscal-year filers enter tax period:

beginning ending

| | |
|---------------------------------|---------------------------------------|
| Name(s) as shown on your return | Identifying number as shown on return |
|---------------------------------|---------------------------------------|

Submit this form with Form IT-201, IT-203, IT-204, or IT-205 (see instructions, Form IT-236-I, for assistance)

Part 1 – Individual (including sole proprietor), partnership, and estate or trust (see instructions)

Schedule A – Purchase of new vehicle manufactured to be accessible to persons with disabilities for which there is no comparable make or model that does not include the equipment necessary to provide accessibility to persons with disabilities (use a separate line for each vehicle; submit additional sheets if necessary)

| A Vehicle identification number (VIN) of new vehicle | B Total purchase price of new vehicle | C Enter 10,000 |
|---|--|--------------------------|
| | .00 | .00 |
| | .00 | .00 |
| | .00 | .00 |

| | | |
|--|----------|-----|
| 1 Total of column C amounts from additional sheet(s), if any..... | 1 | .00 |
| 2 Total of all column C amounts (include any amount on line 1) | 2 | .00 |

Schedule B – Upgrade of motor vehicle (use a separate line for each vehicle; submit additional sheets if necessary)

| A VIN of upgraded vehicle | B Date incremental costs incurred (mm-dd-yyyy) | C Incremental cost (see instructions) | D Enter the lesser of column C or 10,000 |
|------------------------------|---|--|--|
| | | .00 | .00 |
| | | .00 | .00 |
| | | .00 | .00 |

| | | |
|--|----------|-----|
| 3 Total of Schedule B, column D amounts from additional sheet(s), if any | 3 | .00 |
| 4 Total of all Schedule B, column D amounts (include any amount on line 3) | 4 | .00 |
| 5 Add lines 2 and 4 | 5 | .00 |

Fiduciary: Include the line 5 amount on the *Total* line of Part 4, column C

All others: Enter the line 5 amount on line 10

Part 2 – Partnership, New York S corporation, estate, and trust information (see instructions)

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 credit for taxicabs and livery service vehicles accessible to persons with disabilities from that entity, complete the following information for each partnership, 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 Parts 3 and 5, and, if applicable, Part 6.

| Name | Type | Employer identification number |
|------|------|--------------------------------|
| | | |
| | | |
| | | |
| | | |

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Part 3 – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

| | | | | |
|----------------------------------|----------|---|----------|-----|
| Partner | 6 | Enter your share of the credit from your partnership | 6 | .00 |
| S corporation shareholder | 7 | Enter your share of the credit from your S corporation | 7 | .00 |
| Beneficiary | 8 | Enter your share of the credit from the estate(s) or trust(s) | 8 | .00 |
| | 9 | Total (add lines 6, 7, and 8) | 9 | .00 |

Fiduciary: Include the line 9 amount on the *Total* line of Part 4, column C.
All others: Enter the line 9 amount on line 11.

Part 4 – Beneficiary’s and fiduciary’s share of credit (see instructions)

| A | B | C |
|--|--------------------|-----------------|
| Beneficiary’s name (same as on Form IT-205, Schedule C) | Identifying number | Share of credit |
| Total (fiduciaries, enter the amount from line 5 plus the amount from line 9) | | .00 |
| | | .00 |
| | | .00 |
| Fiduciary | | .00 |

Part 5 – Computation of credit

| | | | | |
|---|-----------|---|-----------|-----|
| Individual (including sole proprietor) and partnership | 10 | Enter the amount from line 5 | 10 | .00 |
| Partner, S corporation shareholder, and beneficiary | 11 | Enter the amount from line 9 | 11 | .00 |
| Fiduciary | 12 | Enter the amount from Part 4, <i>Fiduciary</i> line, column C | 12 | .00 |
| | 13 | Enter the carryover credit from last year’s Form IT-236 | 13 | .00 |
| | 14 | Total credit (add lines 10 through 13) | 14 | .00 |

Partnership: Enter the line 14 amount and code **236** on Form IT-204, line 147.
All others: Complete Part 6.

Part 6 – Application of credit and computation of carryover

| | | | |
|-----------|---|-----------|-----|
| 15 | Total credit (enter the amount from line 14) | 15 | .00 |
| 16 | Enter tax due before credits (see instructions) | 16 | .00 |
| 17 | Credits applied against the tax before this credit (see instructions) | 17 | .00 |
| 18 | Net tax (subtract line 17 from line 16) | 18 | .00 |
| 19 | Amount that you applied against this year’s tax (see instructions) | 19 | .00 |
| 20 | Amount of credit available for carryover to next year (subtract line 19 from line 15) | 20 | .00 |





Claim for Rehabilitation of Historic Properties Credit

Tax Law – Section 606(oo)

File this form with Form IT-201, IT-203, IT-204, or IT-205.

Note: Do not use Form IT-238 to claim the historic homeownership rehabilitation credit (*see instructions*)

| | |
|----------------------------|---------------------------------------|
| Name(s) as shown on return | Identifying number as shown on return |
|----------------------------|---------------------------------------|

Part 1 – Individual (including sole proprietor), partnership, and estate or trust (*see instructions*)

Schedule A – Historic property information

| Property | A – Address of certified historic structure | B – Project number | C – Date of completion |
|----------|---|--------------------|------------------------|
| 1 | | | |
| 2 | | | |
| 3 | | | |

Schedule B – Credit computation

| Property | A – Qualified rehabilitation expenditures | B – Multiply column A by 20% (.20) | C – Enter the lesser of column B or 5,000,000 |
|----------|---|------------------------------------|---|
| 1 | .00 | .00 | .00 |
| 2 | .00 | .00 | .00 |
| 3 | .00 | .00 | .00 |

| | | |
|---|----------|-----|
| 1 Total of column C amounts from additional sheet(s), if any | 1 | .00 |
| 2 Total of all column C amounts (<i>include any amount on line 1</i>) | 2 | .00 |

Fiduciary: Include the line 2 amount on the *Total* line of Part 4, column C.

All others: Enter the line 2 amount or your share of the line 2 amount on line 7 (*see instructions*).

Part 2 – Partnership, New York S corporation, estate, and trust information (*see instructions*)

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 rehabilitation of historic properties 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.

| Name of entity | Type | Employer identification number |
|----------------|------|--------------------------------|
| | | |
| | | |
| | | |

Part 3 – Partner’s, shareholder’s, or beneficiary’s share of credit (*see instructions*)

| | | | | |
|----------------------------------|----------|---|----------|-----|
| Partner | 3 | Enter your share of the credit from your partnership | 3 | .00 |
| S corporation shareholder | 4 | Enter your share of the credit from your S corporation | 4 | .00 |
| Beneficiary | 5 | Enter your share of the credit from the estate or trust | 5 | .00 |
| | 6 | Total (<i>add lines 3, 4, and 5</i>) | 6 | .00 |

Fiduciary: Include the line 6 amount on the *Total* line of Part 4, column C.

All others: Enter the line 6 amount on line 8.



Part 4 – Beneficiary’s and fiduciary’s share of credit (see instructions)

| A – Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i> | B – Identifying number | C – Share of rehabilitation of historic properties credit |
|--|------------------------|--|
| Total (fiduciaries, enter the amount from line 2, plus the amount from line 6) | | .00 |
| | | .00 |
| | | .00 |
| Fiduciary | | .00 |

Part 5 – Computation of credit

| | | | | |
|---|-----------|---|-----------|-----|
| Individual (including sole proprietor) and partnership | 7 | Enter the amount or your share of the amount from line 2 | 7 | .00 |
| Partner, S corporation shareholder, beneficiary | 8 | Enter the amount from line 6 | 8 | .00 |
| Fiduciary | 9 | Enter the amount from Part 4, <i>Fiduciary</i> line, column C | 9 | .00 |
| | 10 | Current year credit (add lines 7, 8, and 9) | 10 | .00 |
| | 11 | Enter the carryover credit from last year’s Form IT-238 | 11 | .00 |
| | 12 | Total credit (add lines 10 and 11; see instructions) | 12 | .00 |

Part 6 – Application of credit and computation of carryover

| | | | |
|-----------|--|-----------|-----|
| 13 | Total credit (from line 12) | 13 | .00 |
| 14 | New York recapture amount (from line 28) | 14 | .00 |
| 15 | Total rehabilitation of historic properties credit (see instructions) | 15 | .00 |
| 16 | Net recapture of rehabilitation of historic properties credit (see instructions) | 16 | .00 |
| 17 | Tax due before credits (see instructions) | 17 | .00 |
| 18 | Credits applied against the tax before this credit (see instructions) | 18 | .00 |
| 19 | Net tax (subtract line 18 from line 17) | 19 | .00 |
| 20 | Amount applied against this year’s tax (enter the amount from line 15 or line 19, whichever is less; see instr.) | 20 | .00 |
| 21 | Unused credit (subtract line 20 from line 15) | 21 | .00 |
| 22 | Amount of credit to be refunded (enter the amount from line 10 or line 21, whichever is less; see instr.) | 22 | .00 |
| 23 | Amount of credit available for carryover to next year (subtract line 22 from line 21) | 23 | .00 |

Part 7 – Computation of credit recapture (see instructions)

| | | | |
|-----------|--|-----------|-----|
| 24 | Federal recapture amount on New York property | 24 | .00 |
| 25 | Amount of federal credit on New York property originally allowed | 25 | .00 |
| 26 | Divide line 24 by line 25 (see instructions) | 26 | |
| 27 | Amount of New York credit originally allowed | 27 | .00 |
| 28 | New York recapture amount (multiply line 26 by line 27; enter here and on line 14) | 28 | .00 |





Department of Taxation and Finance

Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities

For purchases or costs incurred before January 1, 2011

IT-239

Tax Law – Article 22, Section 606(oo)

Fiscal-year filers enter tax period:

beginning ending

Submit this form with Form IT-201, IT-203, or IT-205

| | |
|---------------------------------|---------------------------------------|
| Name(s) as shown on your return | Identifying number as shown on return |
|---------------------------------|---------------------------------------|

The credit for taxicabs and livery service vehicles accessible to persons with disabilities has expired. For tax years beginning on and after January 1, 2011, you may only claim a credit carryover from previous years.

Application of credit and computation of carryover

| | | |
|---|----------|-----|
| 1 Enter the carryover credit from last year's Form IT-239 | 1 | .00 |
| 2 Enter tax due before credits (see instructions) | 2 | .00 |
| 3 Credits applied against the tax before this credit (see instructions) | 3 | .00 |
| 4 Net tax (subtract line 3 from line 2) | 4 | .00 |
| 5 Amount of credit that you applied against this year's tax (see instructions) | 5 | .00 |
| 6 Amount of credit available for carryover to next year (subtract line 5 from line 1) | 6 | .00 |

Instructions

General information

Tax year 2010 was the last year for which you could claim the credit for taxicab and livery service vehicles accessible to persons with disabilities under Tax Law section 606(oo). However, any unused credit from a prior year for which the credit was allowed can be carried forward indefinitely.

For purchases or incremental costs incurred on or after January 1, 2011, and before January 1, 2017, use Form IT-236, *Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities for costs incurred on or after January 1, 2011*.

- Then apply any credits that can be carried over for a limited duration.
- Then apply any credits that can be carried over for an unlimited duration.
- Apply refundable credits last.

Line 5 – Enter the amount from line 1 or line 4, whichever is less.

Enter the amount from line 5 and code **299** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7, or include it on Form IT-205, line 10.

Line instructions

Line 2

Form IT-201 filers: Enter the tax from Form IT-201, line 39, plus any amount from Form IT-201-ATT, line 21.

Form IT-203 filers: Enter the tax from Form IT-203, line 46, plus any amount from Form IT-203-ATT, line 20.

Form IT-205 filers: Enter the tax from Form IT-205, line 8 (for residents), or line 9 (for nonresidents), **plus** any credits shown on line 1 of the *Addbacks worksheet* in the instructions for Form IT-205, line 12.

Line 3 – If you are applying any credits against the tax before this credit, enter those amounts here.

When applying credits, use the following rules:

- First apply any household credit.
- Next apply any credits that cannot be carried over or refunded.

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Claim for Empire State Commercial Production Credit

Tax Law – Section 28, Section 606(jj)

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

| | |
|----------------------------|--------------------------------|
| Name(s) as shown on return | Taxpayer identification number |
|----------------------------|--------------------------------|

Part 1 – Computation of credit

| | | |
|--|-----------|-----|
| 1 Empire State commercial production credit (submit a copy of the certificate(s) of tax credit from the Governor's Office for Motion Picture and Television Development) | 1 | .00 |
| 2 Partner, shareholder, beneficiary share of credit from Part 2, line 17 | 2 | .00 |
| 3 Add lines 1 and 2 (fiduciaries: see instructions) | 3 | .00 |
| 4 Fiduciaries: Enter the credit allocated to beneficiaries from Part 3, column C | 4 | .00 |
| 5 Total Empire State commercial production credit (subtract line 4 from line 3) | 5 | .00 |
| Partnerships: Enter the line 5 amount and code 355 on Form IT-204, line 147. All others: Continue with line 6. | | |
| 6 Enter amount from Form IT-201, line 39; Form IT-203, line 46; or Form IT-205, line 8 if a resident, or line 9 if a nonresident or part-year resident | 6 | .00 |
| 7 Form IT-201 and IT-203 filers: Enter amount from Form IT-201-ATT, line 21; Form IT-203-ATT, line 20. Form IT-205 filers: Enter any credits shown on line 1 of the <i>Addbacks worksheet</i> in the instructions for Form IT-205, line 12. | 7 | .00 |
| 8 Add lines 6 and 7 | 8 | .00 |
| 9 Other credits (see instructions) | 9 | .00 |
| 10 Subtract line 9 from line 8 | 10 | .00 |
| 11 Nonrefundable portion of credit (see instructions) | 11 | .00 |
| 12 Subtract line 11 from line 5 (see instructions) | 12 | .00 |
| 13 Multiply line 12 by 50% (.5) | 13 | .00 |
| 14 Prior-year carryover (from last year's Form IT-246) | 14 | .00 |
| 15 Refundable portion of credit (see instructions) | 15 | .00 |
| 16 Subtract line 13 from line 12. This is the amount of credit to be carried forward to next year | 16 | .00 |

Part 2 – Partnership, New York S corporation, and estate and trust information

For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust (see instructions).

| A – Name of entity | B – Type | C – Employer identification number | D – Share of credit |
|--|-----------|------------------------------------|---------------------|
| | | | .00 |
| | | | .00 |
| | | | .00 |
| 17 Total (Add amounts in column D; include amounts from additional sheets. Enter here and on line 2 above.) ... | 17 | | .00 |

Part 3 – Beneficiary's and fiduciary's share of Empire State commercial production credit

| A – Beneficiary's name (same as on Form IT-205, Schedule C) | B – Identifying number | C – Share of credit |
|---|------------------------|---------------------|
| Total | | .00 |
| | | .00 |
| | | .00 |
| Fiduciary | | .00 |





Claim for Empire State Film Production Credit

Tax Law – Section 24, Section 606 (gg)

Submit this form with Form IT-201, IT-203, IT-204, or IT-205. You must also submit a copy of your certificate of tax credit.

| | |
|----------------------------|--------------------------------|
| Name(s) as shown on return | Taxpayer identification number |
|----------------------------|--------------------------------|

| | | |
|---|---|--|
| A Empire State film production credit allocation year, if applicable (from your certificate of tax credit; see instructions) | A | |
| B Empire State film production credit allocation year, if applicable (from the partnership's certificate of tax credit; see instr.) | B | |

Part 1 – Computation of credit

| | | |
|---|---|-----|
| 1 Empire State film production credit (submit a copy of the certificate of tax credit from the Governor's Office for Motion Picture and Television Development; see instructions) | 1 | .00 |
| 2 Amount of credit from line 1 available for the 2015 tax year (see instructions) | 2 | .00 |
| 3 Partner, shareholder, beneficiary share of credit from line 8 | 3 | .00 |
| 4 Credits allowed from prior years (see instructions) | 4 | .00 |
| 5 Add lines 2, 3, and 4 | 5 | .00 |
| 6 Fiduciary: Enter the credit allocated to beneficiaries from Part 3, column C | 6 | .00 |
| 7 Total Empire State film production credit (subtract line 6 from line 5) | 7 | .00 |

Individuals: Enter the line 7 amount and code **248** on Form IT-201-ATT, line 12, or Form IT-203-ATT, line 12.

Partnerships: Enter the line 7 amount and code **248** on Form IT-204, line 147.

Fiduciaries: Include the line 7 amount on Form IT-205, line 33.

Part 2 – Partnership, New York S corporation, and estate and trust information (see instructions)

For Type, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

| A – Name of entity | B – Type | C – Employer identification number | D – Share of current year's credit |
|---|----------|------------------------------------|------------------------------------|
| | | | .00 |
| | | | .00 |
| | | | .00 |
| 8 Total (Add amounts in column D; include amounts from additional sheets. Enter here and on line 3 above.) ... | | | 8 .00 |

Part 3 – Beneficiary's and fiduciary's share of Empire State film production credit (see instructions)

| A – Beneficiary's name (same as on Form IT-205, Schedule C) | B – Identifying number | C – Share of current year's credit |
|---|------------------------|------------------------------------|
| Total | | .00 |
| | | .00 |
| | | .00 |
| Fiduciary | | .00 |

Part 4 – Amount of credit to be claimed in succeeding tax years (see instructions)

| | | |
|---|----|-----|
| 9 Amount of credit to be claimed for 2016 (see instructions) | 9 | .00 |
| 10 Amount of credit to be claimed for 2017 (see instructions) | 10 | .00 |





Claim for Empire State Film Post-Production Credit

Tax Law – Section 31, Section 606(qq)

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

| | |
|----------------------------|--------------------------------|
| Name(s) as shown on return | Taxpayer identification number |
|----------------------------|--------------------------------|

Part 1 – Computation of credit (see instructions)

| | | |
|--|----|-----|
| 1 Empire State film post-production credit (submit a copy of the certificate of tax credit from the Governor's Office for Motion Picture and Television Development; see instructions) | 1 | .00 |
| 2 Amount of credit from line 1 available for the 2015 tax year (see instructions) | 2 | .00 |
| 3 Partner, shareholder, beneficiary share of credit from Part 2, line 19 | 3 | .00 |
| 4 Credits available from prior years (see instructions) | 4 | .00 |
| 5 Add lines 2, 3, and 4 | 5 | .00 |
| 6 Fiduciary: Enter the amount of credit allocated to beneficiaries from Part 3, column C | 6 | .00 |
| 7 Total Empire State film post-production credit (subtract line 6 from line 5) | 7 | .00 |
| Partnerships: Enter the line 7 amount and code 356 on Form IT-204, line 147. All others: Continue with line 8. | | |
| 8 Enter amount from Form IT-201, line 39; Form IT-203, line 46; or Form IT-205, line 8 if a resident, or line 9 if a nonresident or part-year resident | 8 | .00 |
| 9 Form IT-201 and IT-203 filers: Enter amount from Form IT-201-ATT, line 21; Form IT-203-ATT, line 20. Form IT-205 filers: Enter any credits shown on line 1 of the <i>Addbacks worksheet</i> in the instructions for Form IT-205, line 12. | 9 | .00 |
| 10 Add lines 8 and 9..... | 10 | .00 |
| 11 Other credits (see instructions) | 11 | .00 |
| 12 Subtract line 11 from line 10..... | 12 | .00 |
| 13 Nonrefundable portion of credit (see instructions) | 13 | .00 |
| 14 Subtract line 13 from line 7 (see instructions) | 14 | .00 |
| 15 Multiply line 14 by 50% (.5) | 15 | .00 |
| 16 Unused credit from 2014 carryover (if applicable; see instructions) | 16 | .00 |
| 17 Refundable portion of credit (see instructions) | 17 | .00 |
| 18 Subtract line 15 from line 14. This is the amount of credit to be carried forward to next year..... | 18 | .00 |

Part 2 – Partnership, New York S corporation, and estate and trust information (see instructions)

For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

| A – Name of entity | B – Type | C – Employer identification number | D – Share of current year's credit |
|--------------------|----------|------------------------------------|------------------------------------|
| | | | .00 |
| | | | .00 |
| | | | .00 |

| | | |
|---|----|-----|
| 19 Total credit amount for current year (Add amounts in column D; include amounts from additional sheets. Enter here and on line 3 above.) | 19 | .00 |
|---|----|-----|

Part 3 – Beneficiary's and fiduciary's share of Empire State film post-production credit (see instructions)

| A – Beneficiary's name (same as on Form IT-205, Schedule C) | B – Identifying number | C – Share of current year's credit |
|---|------------------------|------------------------------------|
| Total | | .00 |
| | | .00 |
| | | .00 |
| Fiduciary | | .00 |



Part 4 – Amount of credit to be claimed in succeeding tax years (see instructions)

| | | |
|--|-----------|-----|
| 20 Amount of credit to be claimed for 2016 (see instructions) | 20 | .00 |
| 21 Amount of credit to be claimed for 2017 (see instructions) | 21 | .00 |

