



NYS Training for Tax Preparers

Common Questions

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Common Questions

Introduction

This training consists of the most frequently asked questions the Department receives during throughout the year. Your clients may ask the same questions of you. The Department posts the frequently asked questions to our Individual Taxpayer Answer Center.

Please take a moment to review the question prior to clicking: "Show Answer" to help gauge your knowledge of the various topics covered throughout this training.

Please Note:

The information contained in this training is taken from the Individual Taxpayer answer Center as of December 1, 2014.





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Section 1

Filing





Common Questions

How do I determine if I need to file a New York State income tax return?

Generally, you must file a New York State income tax return if you're a New York State resident and are required to file a federal return. You may also have to file a New York State return if you're a nonresident of New York and you have income from New York State sources.

You need to determine if you're a [resident](#), [nonresident](#), or [part-year resident](#) before you can decide if you need to file a return with New York State.

Filing information for:

- [Residents](#)
- [Nonresidents](#)
- [Part-year residents](#)



Common Questions

Under what circumstances are New York State nonresidents required to file income tax returns?

If you're a New York State nonresident you must file [Form IT-203, Nonresident and Part-Year Resident Income Tax Return](#), if you meet any of the following conditions:

- You're a nonresident with [New York source income](#) and your New York adjusted gross income *federal amount* column (Form IT-203, line 31) exceeds your [New York standard deduction](#).
- You want to claim a refund of any New York State, New York City, or Yonkers income taxes withheld from your pay.
- You want to claim any of the [refundable or carryover](#) credits available.
- You're subject to the New York State [minimum income tax](#) on tax preference items derived from or connected with New York sources.
- You had a net operating loss for New York State personal income tax purposes for the tax year, without having a similar net operating loss for federal income tax purposes.
- You may have additional filing responsibilities if you have [Yonkers income](#).



Common Questions

Under what circumstances are New York State part-year residents required to file income tax returns?

If you're a New York State [part-year resident](#) you must file [Form IT-203, Nonresident and Part-Year Resident Income Tax Return](#), if you meet any of the following conditions:

- You're a part-year resident with any income during your resident period or you had [New York source income](#) during your nonresident period.
- You want to claim a refund of any New York State, New York City, or Yonkers income taxes withheld from your pay.
- You want to claim any of the [refundable or carryover credits](#) available.
- You're subject to the New York State [minimum income tax](#) on tax preference items derived from or connected with New York sources.
- You're a part-year resident and you are subject to a [separate tax on any lump-sum distributions](#) for your resident period derived from or connected with New York sources.
- You had a net operating loss for New York State personal income tax purposes for the tax year, without having a similar net operating loss for federal income tax purposes.
- You may have additional filing responsibilities if you're a [New York City or Yonkers part-year resident or you have Yonkers income](#).



Common Questions

What are the personal income tax rates for New York State residents? (IT-201 filers)

New York State Tax		
NYS adjusted gross income is \$102,900 or LESS	AND NYS taxable income is LESS than \$65,000	NYS tax table
	AND NYS taxable income is \$65,000 or MORE	NYS tax rate schedule
NYS adjusted gross income is MORE than \$102,900		Use the NYS tax computation

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Common Questions

What are the personal income tax rates for New York City? (IT-201 filers)

New York City Resident Tax	
NYS taxable income LESS than \$65,000	NYC tax table
NYS taxable income \$65,000 or MORE	NYC tax rate schedule
Part-year NYC residents	Use Form IT-360.1
Married and filing a joint NYS return and one spouse was a full-year NYC resident and the other was a nonresident for all of the tax year	See Form IT-201 instructions for line 51

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Common Questions

What are the personal income tax rates for Yonkers? (IT-201 filers)

Yonkers Tax

Yonkers Resident tax	See Form IT-201 instructions for line 55
Nonresident earnings tax	Use Form Y-203
Part-year resident tax	Use Form IT-360.1



Common Questions

What are the personal income tax rates for New York State nonresidents and part-year residents? (IT-203 filers)

New York State Tax

NYS adjusted gross income is \$102,900 or LESS	AND NYS taxable income is LESS than \$65,000	NYS tax table
	AND NYS taxable income is \$65,000 or MORE	NYS tax rate schedule
NYS adjusted gross income is MORE than \$102,900		Use the NYS tax computation

New York City or Yonkers Tax

Subject to New York City or Yonkers Tax	See the IT-203 instructions
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I don't live in New York City, but I earn income there. Do I need to pay New York City income tax?

In most cases, if you don't live in New York City you aren't required to pay New York City personal income tax. For more information on how to determine if you're a New York City resident, see [Form IT-2104.1, New York State, City of New York, and City of Yonkers Certificate of Nonresidence and Allocation of Withholding Tax](#).

However, if you're an employee of New York City, you may be required to file returns and pay taxes directly to the city finance department. To learn more, see [New York City Finance Department](#).



Common Questions

What is the New York City school tax credit and how do I claim it?

You are entitled to this refundable credit if you:

- are a New York City resident or part-year resident, and
- cannot be claimed as a dependent on another taxpayer's federal income tax return.

How much is the credit?

- Married persons filing a joint return and qualifying widow(er) with a dependent child - up to \$125
- All other taxpayers - up to \$63

How to claim this credit

If you file a New York State personal income tax return, you must claim this credit directly on your return.

If you are not required to file a New York State income tax return, you may still claim this credit by:

- [filing your claim online](#) for free directly on our Web site, or
- mailing [Form NYC-210, Claim for New York City School Tax Credit \(instructions\)](#).



Common Questions

Are my unemployment compensation payments taxed by New York State?

Residents:

Yes. Unemployment compensation is taxed by New York State. Report the same amount on your New York State tax return as on your federal tax return. If you did not file a federal return, report the same income you would have reported for federal income tax purposes. See [Federal Publication 17, Your Federal Income Tax For Individuals](#) for information and directions on how to report unemployment insurance payments.

Nonresidents:

Unemployment compensation that is part of your federal adjusted gross income and derived or resulting from employment in New York State is taxable to a nonresident.

If the unemployment compensation received from New York State sources is based on wage or salary income earned partly in and partly out of New York State, figure the amount allocable to New York State in the same manner as the wage and salary income on which it is based.



Common Questions

Are my social security benefits taxable by New York State?

No. Social security benefits (as well as Tier 1 railroad retirement benefits) included in your federal adjusted gross income are exempt from state and local income taxes.



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Do I have to pay New York State taxes on my pension income?

Your pension income is not taxable in New York if it is paid by:

- New York State or local government
- the federal government, including Social Security benefits
- certain public authorities

If you are over the age of 59 ½ or turn 59 ½ during the tax year, you may qualify for a private pension and annuity exclusion of up to \$20,000. This exclusion from New York taxable income applies to pension and annuity income included in your federal adjusted gross income. For more information on the pension exclusions and other benefits for retired people, see [Publication 36, General Information for Senior Citizens and Retired Persons](#).

IRS [Publication 575, Pension and Annuity Income](#) may assist you in computing your reportable pension income on your federal income tax return. IRS [Publication 554, Tax Guide for Seniors](#) explains federal tax benefits that apply to older Americans.



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Are contributions to my New York City (IRC125) flexible benefits program taxable by New York State?

Yes. For more information, see [Commonly used income tax forms and instructions](#).



Common Questions

Are public employee 414 (h) contributions taxable by New York State?

414(h) retirement contributions made to the following pensions are taxable by New York State.

- A member of the New York State and Local Retirement systems, which include the New York State Employees' Retirement System and the New York State Police and Fire Retirement System.
- A member of the New York State Teachers' Retirement System.
- An employee of the State or City University of New York who belongs to the Optional Retirement Program.
- A member of the New York City Employees' Retirement System, the New York City Teachers' Retirement System, the New York City Board of Education Retirement System, the New York City Police Pension Fund, or the New York City Fire Department Pension Fund.
- A member of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA).

If you have a retirement plan in one of these categories, and you have a public employee 414(h) retirement contribution shown on your W-2, you must enter that amount on line 21 on Form IT-201 or Form IT-203.



Common Questions

What are the standard deduction amounts?

Filing Status	Standard Deduction Amount
(1) Single (and can be claimed as a dependent on another taxpayer's federal return)	\$3,050
(1) Single (and cannot be claimed as a dependent on another taxpayer's federal return)	\$7,700
(2) Married filing joint return	\$15,400
(3) Married filing separate return	\$7,700
(4) Head of household (with qualifying person)	\$10,800
(5) Qualifying widow(er) with dependent child	\$15,400

2013 Standard Deductions



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Does New York State limit my itemized deductions?

Yes. See the instructions for your appropriate form at [Income tax forms](#).



Common Questions

What personal income tax credits are available?

You may qualify to claim certain tax credits and reduce your New York State income tax liability. You may also qualify to claim refundable credits even if you do not owe any income tax.

- [Child and dependent care credit](#)
- [College tuition credit](#)
- [Earned income credit](#)
- [Empire State child credit](#)
- [Family tax relief credit](#)
- [Household credit](#)
- [New York City credits](#)
- [Noncustodial parent earned income credit](#)
- [Real property tax credit](#)

See [More income tax credits](#)



Common Questions

What is the child and dependent care credit and how do I claim it?

You are entitled to this credit if you:

Qualified to claim the federal child and dependent care credit (whether you claimed the federal credit or not).

If you did not claim the federal credit, see [Form IT-216, Claim for Child and Dependent Care Credit](#), and [its instructions](#).

For more information on qualifying for the federal credit, see federal IRS [Publication 503, Child and Dependent Care Expenses](#).

How much is the credit?

The credit is a minimum of 20% and as much as 110% of the federal credit, depending on the amount of your New York State adjusted gross income.

Is the credit refundable?

- Full year residents - fully refundable
- Non residents - non refundable
- Part-year residents - partially refundable

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Common Questions

What is the child and dependent care credit and how do I claim it? (cont.)

Recordkeeping requirements

After we review your tax return, we may ask you to prove that you are entitled to the credit. You will need the following information if you plan to claim the credit:

- Canceled checks or money orders
- Cash receipts received at the time of payment that can be verified by the department

To learn more about recordkeeping requirements, see [DTF-216, Recordkeeping Suggestions for Child Care Expenses](#).

For additional information on claiming this credit, see [Form IT-216, Claim for Child and Dependent Care Credit](#), and [its instructions](#)



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What is the college tuition credit and how can I claim it?

You are entitled to this credit or deduction if:

- you were a full-year New York State resident,
- your spouse or dependent (for whom you have taken an exemption) was an undergraduate student who was enrolled at or attended an institution of higher education and paid qualified tuition expenses, and
- you are not claimed as a dependent on another person's tax return.

What are qualified tuition expenses?

- Qualified tuition expenses include only tuition paid for the undergraduate enrollment or attendance of the student at an institution of higher education. This includes expenses paid from a qualified state tuition program (like New York's 529 College Savings Program).
- Qualified tuition expenses do not include:
 - tuition paid through scholarships or other financial aid that need not be repaid
 - amounts paid for room and board, and other similar personal or living expenses
 - amounts paid for books, equipment, and activities, even if required by the school

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Common Questions

What is the college tuition credit and how can I claim it? (cont.)

How much is the credit or deduction?

- The credit can be as much as \$400 per student. If it is more than the amount of New York State tax that you owe, you can claim a refund.
- The maximum deduction is \$10,000 for each eligible student. The college tuition itemized deduction may offer you a greater tax savings if you itemized deductions on your federal return.
- Use the worksheets in the instructions to compute your deduction and see if the credit or deduction is better for you. (See [IT-272-I instructions](#))

For additional information on claiming this credit, see [Form IT-272, Claim for College Tuition Credit or Itemized Deduction](#) and [its instructions](#).

For more information on claiming the college tuition itemized deduction, See Form [IT-203-B, Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet](#), and its instructions in [Form IT-203-I](#).



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What is the earned income credit?

You may be entitled to claim this credit if you:

- did not claim the [Noncustodial Parent New York State Earned Income Credit](#), and;
- qualified for and claimed the federal earned income credit. For more information on qualifying for the federal credit, see the [IRS EITC home page](#).

How much is the credit?

The credit is equal to 30% of your allowable federal earned income credit, reduced by the amount of any household credit.

Is the credit refundable?

- Full year residents - fully refundable
- Non residents - non refundable
- Part-year residents - partially refundable



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How do I claim the earned income credit?

For information on claiming this credit, see:

- [Form IT-215, Claim for Earned Income Credit](#) and [its instructions](#)
- [Get all the credit you deserve with earned income tax credits](#)
- [Get the tax refund you're entitled to](#)



Common Questions

What documentation is needed for the earned income credit?

Recordkeeping requirements for self-employed individuals

Be sure to maintain business records throughout the year for which you plan to claim the credit. This is because a taxpayer must prove "earned income" to claim the credit. You'll need the following information if you're self-employed:

- Books and records showing business income earned and business expenses paid each day. The records should contain enough information to correctly determine the tax year's gross receipts, business expenses, and the purchase price of assets and inventory.
- Documents that support entries in the books and records, including cash register receipts, bank statements, deposit slips, canceled checks, invoices, credit card sales slips, 1099-MISC, etc.

We will not pay the credit if you don't produce the records when requested.

To learn more about recordkeeping requirements, see [DTF-215, Recordkeeping Suggestions for Self-employed Persons](#).

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Common Questions

What documentation is needed for the earned income credit? (cont.)

Recordkeeping Suggestions for Self-employed Persons

If you're a self-employed person who has applied for the earned income tax credit (EITC) (also known as the Earned Income Credit or EIC), it's important that you maintain good records.

The Tax Department may ask you to produce records that prove the amount of income and expenses claimed on your income tax return.

- The department will use that information to confirm that you're entitled to the credit.
- If you don't keep records, or if your records don't prove what you claimed, you won't get your money.

If you're required to pay any other New York State taxes, such as sales tax, you'll also have to keep records that support the amounts you claim on those returns.

For these reasons, it's important that you keep good records. These suggestions will help you do that.

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Common Questions

What documentation is needed for the earned income credit? (cont.)

How to Keep Good Records

As a general rule, you should keep records of your transactions - payments, purchases, etc. - at the time they happen. Don't wait until the Tax Department asks for your records. If you try to describe the details of your business months - or even years - later, your recollection may not be reliable. The Tax Department is less likely to accept records created long after the fact.

Maintain a daily log

It's a good idea to keep daily records of all your business transactions. You can keep a log book or keep records on your computer. Be sure to:

- provide detailed information about each transaction
- update your records every time you make a purchase, pay an expense, make a sale, or get paid

Keep receipts and other documents

Be sure to keep documentation that supports each entry in your log. Examples of supporting documentation include:

- copies of checks or money orders that you received as payments, or used to pay expenses
- receipts and invoices for payments you made
- credit card statements and receipts

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What documentation is needed for the earned income credit? (cont.)

Use a bank account

Having a bank account can help establish your income, particularly if you receive payments by check. Copies of deposit slips, cashed checks, and bank statements can support your claims.

Keep records for three years

The Tax Department may ask for your records as long as three years after you file your return.

Are you self-employed?

You're considered self-employed if you:

- are paid directly by customers or clients; and
- you don't get a regular paycheck from one or more employers

Examples of self-employed persons include: landscapers, contractors, builders, painters, plumbers, electricians, babysitters, and housecleaners.

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Common Questions

What documentation is needed for the earned income credit? (cont.)

Audit Process

Getting a letter from the Tax Department asking for more information doesn't mean you've done anything wrong. It only means that the department wants to confirm the amounts reported on your tax return.

The department will review the information you provide and use it to confirm that your tax return is accurate.

- Make sure the information you submit is accurate and supports what you claimed on your return. If your information isn't consistent with what you claimed, you won't get your credit.
- Don't ignore letters from the Tax Department. If you don't respond, you won't get your money.

Here are some examples of where the department disallowed claims:

- Worker claimed she was a book seller, but receipts for expenses were unrelated to book selling.
- Worker stated that she received approximately \$200 per week in cash as a housekeeper but provided no supporting documentation.
- Worker submitted a sworn statement that she provided child care services, but didn't submit any other documentation.

An example of where the department approved the credit:

- In support of claimed income from child care services, worker submitted a list of clients and a log book of earnings supported by receipts, canceled checks, and bank statements.

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Common Questions

What documentation is needed for the earned income credit? (cont.)

If your claim for a credit is denied:

You can ask for an informal review by sending us information that supports your claim via Web, fax, or mail.

If your claim is denied again, you can request further review in two ways:

- **Conference** – an informal meeting with Tax Department’s Bureau of Conciliation and Mediation Services. You must request a conference within 90 days of the denial.
- **Petition** – a more formal procedure that will require you to file a written petition, which will be reviewed by a hearing officer. To file a petition, you must:
 - wait **six months** after the date you submitted your refund claim, or
 - if your claim has been denied, file within **two years** from the *Notice of Disallowance* we send you.

To learn more:

- See the instructions on the notice you received from the Tax Department denying your credit
- Visit our Web site or the IRS Web site at www.irs.gov
- Call us at (518) 457-5181

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Common Questions

What documentation is needed for the earned income credit? (cont.)

Sample logbook entries

Income:

Date	Paid To	Amount	How	Explanation
1/1/12	Ms. Jones, 110 East Avenue, Apt. 12, tel.#212-000-0000	\$75.00 with check copy	Check	Cleaning
1/1/12	Jane Doe, 20 West Street, Apt. 6, tel.#516-000-0000	\$25.00	Cash	Babysitting (two hours 10pm - midnight at standard \$10.00 rate, plus \$5 tip)

Expenses:

Date	Paid To	Amount	How	Explanation
1/1/12	Carlos' Bodega	\$5.00 receipt attached	Cash	Cleaning Supplies (sponges and cleaners)
1/1/12	Taxi	\$6.25	Cash	Cab from 20 West to home (midnight)
1/3/12	Playateria	\$7.25 (receipt attached)	Cash	Coloring books/crayons



Common Questions

What is the Empire State child credit and how can I claim it?

You are entitled to this refundable credit if you:

- are a full-year New York State resident or married to a full-year resident,
- have a qualifying child*, **and**
- meet **one** of the following conditions:
 - you have a federal child tax credit or a federal additional child tax credit (claimed on federal Form 1040 or Form 1040A), **or**
 - your federal adjusted gross income is:

Filing Status	Federal Adjusted Gross Income
Married filing a joint return	\$110,000 or less
Single, or head of household, or qualifying widow(er)	\$75,000 or less
Married filing separately	\$55,000 or less

*A qualifying child must be at least four years old on December 31st of the tax year and must qualify for the federal child tax credit.

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Common Questions

What is the Empire State child credit and how can I claim it? (cont.)

How much is the credit?

If you claimed the federal child tax credit, the amount of the Empire State child credit is the greater of:

- 33% of the portion of the federal child tax credit and federal additional child tax credit attributable to qualifying children, or
- \$100 multiplied by the number of qualifying children.

If you did not claim the federal child tax credit but meet all of the other eligibility requirements shown above, the amount of the Empire State child credit is:

- \$100 multiplied by the number of qualifying children.
- For additional information on claiming this credit, see [Form IT-213, Claim for Empire State, Child Credit](#) and [its instructions](#).



Common Questions

What is the family tax relief credit and how can I claim it?

The family tax relief credit is a \$350 payment to certain middle-income New Yorkers.

For 2014, the Tax Department has already mailed checks to eligible taxpayers. Eligible taxpayers did not need to apply. If you think you are eligible, but did not receive a check, you will be able to have your case reviewed.

Eligibility requirements

You are entitled to this credit for 2014 if, on your 2012 personal income tax return, you:

- were a resident of New York State for the entire year,
- claimed at least one child under age 17 as a dependent,
- had New York State adjusted gross income (line 33 of your Form IT-201) between \$40,000 and \$300,000, and
- had a [New York State liability after credits](#) that is zero or greater.

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Common Questions

What is the family tax relief credit and how can I claim it? (cont.)

How to claim the credit

If you filed a 2012 return and meet the four eligibility requirements above, you should have already received your **2014** credit in the mail sometime between late September and early October. In 2015 and 2016, eligible taxpayers can claim the credit when they file their income tax returns. Eligibility for those years will be based on the return you file.

If you did not receive a check

If you did not receive a check, please review your 2012 return to make sure you meet the eligibility requirements listed above.

If you still feel you are eligible, you may apply to have your return reviewed for eligibility.

The quickest and easiest way is to apply online:

- Log in or create an [Online Services](#) account
- Select *Personal income tax* from the *Services* menu on the left
- Then select *Claim your family tax relief credit*

If you cannot apply online, you may complete and mail Form TP-290, [Application for the Family Tax Relief Credit](#).



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What is the family tax relief credit and how can I claim it? (cont.)

How to claim the credit

If you filed a 2012 return and meet the four eligibility requirements above, you should have already received your **2014** credit in the mail sometime between late September and early October. In 2015 and 2016, eligible taxpayers can claim the credit when they file their income tax returns. Eligibility for those years will be based on the return you file.

If you did not receive a check

If you did not receive a check, please review your 2012 return to make sure you meet the eligibility requirements listed above.

If you still feel you are eligible, you may apply to have your return reviewed for eligibility.

The quickest and easiest way is to apply online:

- Log in or create an [Online Services](#) account
- Select *Personal income tax* from the *Services* menu on the left
- Then select *Claim your family tax relief credit*

If you cannot apply online, you may complete and mail Form TP-290, [Application for the Family Tax Relief Credit](#).



Common Questions

What is the household credit and how can I claim it?

You are entitled to this nonrefundable credit if you:

- cannot be claimed as a dependent on another individual's federal income tax return, and
- meet one of the conditions in the table below:

Filing Status	Federal Adjusted Gross Income	Credit Amount
Single	\$28,000 or less	up to \$75
•Married filing jointly •Qualifying widow(er) with dependent child •Head of household with qualifying person	\$32,000 or less	\$20 to \$90, plus \$5 to \$15 more per additional exemption claimed on your federal return
Married Filing Separately	See instructions for your income tax form	

How to claim this credit?

You must claim this credit directly on your income tax form.



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What is the New York City child and dependent care credit and how can I claim it?

You are entitled to this refundable credit if:

- you were a full-year or part-year New York City resident,
- you paid child-care expenses for at least one child who was under age four on December 31,
- your federal adjusted gross income was \$30,000 or less, **and**
- you qualified to claim the New York State child and dependent care credit. (You may claim both state and city credits.)
- **How much is the credit?**

The credit can be as much as 75% of the New York State credit.

For additional information on claiming this credit, see Form [IT-216, Claim for Child and Dependent Care Credit](#), and [its instructions](#).



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What is the New York City earned income credit and how can I claim it?

You are entitled to this refundable credit if you:

- are a New York City full-year resident or New York City part-year resident, **and**
- claimed the federal earned income credit.

This credit is in addition to the [New York State earned income credit](#).

How much is the credit?

- The credit can be as much as 5% of your allowable federal earned income credit.
- Note: part-year residents, the amount of the credit depends on your income subject to New York City tax.

For additional information on claiming this credit, see [Form IT-215, Claim for Earned Income Credit](#), and [its instructions](#).



Common Questions

What is the New York City household credit and how can I claim it?

You are entitled to this nonrefundable credit if you:

- cannot be claimed as a dependent on another individual's federal income tax return,
- are a resident or part-year resident of New York City, **and**
- meet one of the conditions in the table below:

Filing Status	Federal Adjusted Gross Income	Credit Amount
Single	\$12,500 or less	up to \$15
•Married filing jointly •Head of household with qualifying person •Qualifying widow(er) with dependent child	\$22,500 or less	\$10 to \$30, plus \$10 to \$30 more per additional exemption claimed on your federal return
Married filing separately	See instructions for your income tax form	

How to claim this credit

Full-year New York City residents claim this credit directly on their income tax return. Part-year New York City residents must complete [Form IT-360.1, Change of City Resident Status](#) and attach it to their return.



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What is the New York City school tax credit and how can I claim it?

You are entitled to this refundable credit if you:

- are a New York City resident or part-year resident, and
- cannot be claimed as a dependent on another taxpayer's federal income tax return.

How much is the credit?

- Married persons filing a joint return and qualifying widow(er) with a dependent child - up to \$125
- All other taxpayers - up to \$63

How to claim this credit

If you file a New York State personal income tax return, you must claim this credit directly on your return.

If you are not required to file a New York State income tax return, you may still claim this credit by:

- [filing your claim online](#) for free directly on our Web site, or
- mailing [Form NYC-210, Claim for New York City School Tax Credit \(instructions\)](#).



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What is the noncustodial parent earned income credit and how can I claim it?

You may be entitled to claim this refundable credit if you:

- did not claim the [New York State earned income credit \(EIC\)](#)
- were a full-year New York State resident,
- were at least 18 years of age,
- are a parent of a child (or children) who did not reside with you and was under 18 years old,
- have an order in effect for at least one-half of the tax year requiring you to make child support payments payable through a support collection unit, and
- have paid at least the court-ordered amount of child support during the tax year.

How much is the credit?

You may claim the greater of:

- 20% of the federal EIC that you could have claimed if the noncustodial child met the qualifying child definition. Compute it as if you had one qualifying child without the benefit of the joint return phase-out amount (even if you had a married filing joint return); or
- 2.5 times the federal EIC that you could have claimed if you met the eligibility requirements, computed as if you had no qualifying children. If the credit exceeds your tax liability, you can get a refund without interest.



Common Questions

What is the real property tax credit and how can I claim it?

You are entitled to this refundable credit if:

- Your [household gross income](#) is \$18,000 or less.
- You occupied the same New York [residence](#) for six months or more.
- You were a New York State resident for the entire tax year.
- You could not be claimed as a dependent on another taxpayer's federal income tax return.
- Your residence was not completely exempted from real property taxes.
- The current market value of all real property you owned, such as houses, garages, and land, was \$85,000 or less.
- You meet all the conditions listed under **either** [Homeowners](#) or [Renters](#) below.

Homeowners:

- You or your spouse [paid real property taxes](#).
- Any rent you received for nonresidential use of your residence was 20% or less of the total rent you received.

Renters:

- You or a member of your household paid rent for your residence.
- The average monthly rent you and other members of your household paid was \$450 or less, not counting charges for heat, gas, electricity, furnishings, or board.

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Common Questions

Section 1 - Filing

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What is the real property tax credit and how can I claim it? (cont.)

How much is the credit?

- If all members of your household are under 65, the credit can be as much as \$75.
- If at least one member of your household is 65 or older, the credit can be as much as \$375.
- If your credit is more than the taxes you owe, you can claim a refund.
- For additional information, see [instructions](#).

How to claim the credit

If you file a New York State personal income tax return, you must complete Form IT-214 and attach it to your return.

If you do not have to file a New York State income tax return, you may claim this credit by:

- [filing your claim online](#) for free directly on our Web site, or
- mailing [Form IT-214, Claim for Real Property Tax Credit for Homeowners and Renters \(instructions\)](#).

Continued on next page



Common Questions

What is the real property tax credit and how can I claim it? (cont.)

How do I claim the credit for past years?

You can receive a refund for past years if you claim the credit by the dates below. Complete and file paper Form IT-214 (for the year or years that you were eligible) as soon as you can, but before these dates.

Year	Last date to file
2010	April 18, 2014
2011	April 17, 2015
2012	April 15, 2016



Common Questions

What is the New York State resident credit and how do I claim it?

You're entitled to claim this nonrefundable credit if:

- you're a full-year or part-year resident of New York State, or a New York State resident estate or trust, or a part-year resident trust; and
- you had income sourced to and taxed by another state, a local government within another state, the District of Columbia, or a Canadian province. (This income generally includes wages, business income, etc. It typically excludes interest, dividends, gambling winnings, lottery winnings, etc.)
- you're a shareholder of an S corporation and you pay the tax calculated on the S corporation income. For more information, see Publication 35, *New York Tax Treatment of S Corporations and Their Shareholders* - This publication is being updated to reflect legislative changes.

If you have dual residency status:

- If you're a resident of New York State and another state or Canadian province for income tax purposes, you can't claim a credit if the other jurisdiction allows a credit against its tax for the total resident tax paid to New York.
- For additional information on claiming this credit, see [Form IT-112-R, New York State Resident Credit](#), and [its instructions](#). For taxes paid to a Canadian province, see [Form IT-112-C, New York State Resident Credit for Taxes Paid to a Province of Canada](#), and [its instructions](#).



Common Questions

How do I pay with an extension of time to file?

Payment options for extensions filed through our Web site

- **Pay directly from your bank account:** To make your payment, log in to your [Online Services](#) account (or create one). Once logged in, select personal income tax and then select "Make an extension payment for tax year 2013." You can pay directly from your bank account. Your bank statement will indicate our receipt of your payment with a *NYS Tax Payment* line item for the authorized amount.
- **Pay by [credit card](#).** You will be charged a convenience fee
- **Pay by check or money order:** Make it payable to **New York State Income Tax** and write your social security number and **2013 Income Tax** on it. (If filing a joint return, write the social security number of only the taxpayer whose name will appear first on the return.) Mail the check or money order with [Form IT-370-V, Payment Voucher](#). Mail your payment to:

EXTENSION REQUEST
PO BOX 4125
BINGHAMTON NY 13902-4125



Common Questions

Where can I get more information about New York 529 college savings plans and the related New York State tax deduction?

For general information, visit www.nysaves.org.

For tax-related information, see [Tax Benefits](#) (within www.nysaves.org).

To learn how to claim New York's 529 college savings program deduction on your personal income tax return, see:

- [IT-201-I, Instructions for Form T-201 Full-Year Resident Income Tax Returns](#), or
- [IT-203-I, Instructions for Form IT-203, Nonresident and Part-Year Resident Income Tax Return](#)

If you claimed a deduction for New York college savings plan contributions in error, please file an amended return and pay any tax and interest due. See [Change/amend a filed return](#).



Common Questions

Section 1 - Filing

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How do I apply for an extension of time to file an income tax return?

If you cannot file on time, you can request an automatic six-month extension of time to file Form IT-201, *Resident Income Tax Return*, or Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

You can also get an automatic extension (generally five months) of time to file Form IT-204, *Partnership Return*, or Form IT-205, *Fiduciary Income Tax Return*.

When to file

- You must file your extension request on or before the filing deadline for your return.
- An extension request filed after the filing deadline for your return will be invalid.

Payment of tax

You must make [full payment](#) of the properly estimated tax balance due when you request your extension of time to file.



Common Questions

If I e-file my income tax return, do I have to mail anything to the Tax Department?

No, as long as you choose to pay the amount you owe (if any) by having it withdrawn directly from your checking or savings account, or by credit card.

If you choose to pay by check or money order, you must send your payment in with [Form IT-201-V, Payment Voucher for E-filed Income Tax Return](#).

However, if we reject your e-filed return, you may not be able to e-file and may have to mail a paper return to us.



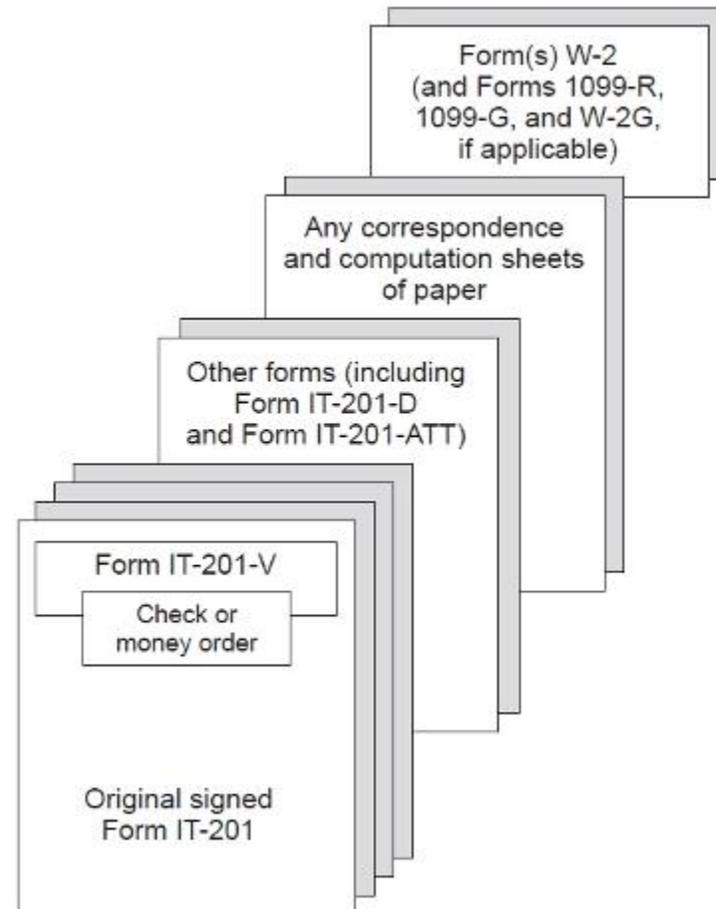
Common Questions

In what order do additional forms get attached to a New York State personal income tax return?

Procedures on where to attach tax documents to your return can be found in the instructions of the form you are filing.

This example shows Form IT-201.

**Note: Although preparers are mandated to e-file New York State returns, some clients may insist on a paper filed return.*





Common Questions

Where do I mail my New York State income tax return?

If you are NOT including a payment, mail your return to:	If you ARE including a payment (check or money order), mail your return (including Form IT-201-V) to:	You can send your income tax return and tax payment using a private delivery service instead of the U.S. Postal Service. If you use any private delivery service, send the forms to:
STATE PROCESSING CENTER PO BOX 61000 ALBANY NY 12261-0001	STATE PROCESSING CENTER PO BOX 15555 ALBANY NY 12212-5555	NYS TAX DEPARTMENT RPC - PIT W A HARRIMAN CAMPUS ALBANY NY 12227-0805

You must include the following on your envelope:

- your return address
- enough postage (some returns require additional postage)



Common Questions

How do I amend a return?

Amended return for tax years beginning on or after 2012

Follow these steps to complete your amended return

- Complete your amended return as if you are filing the return for the first time.
- Carefully review and follow the instructions for the amended return that you are filing. You must enter the same amount of sales and use tax and gift contributions from your original return; you cannot change these amounts.
- Do not submit a copy of your original Form IT-201, IT-201-D, IT-203, or IT-203-D with your amended return.

Submit with your amended return any:

- **amended** credit claim or other **amended** form (do not submit the original version);
- **new** credit form or any other form that you are filing for the first time with your amended return; and
- **original** credit claim form(s) (for example, Forms IT-213, IT-215, IT-216); other form(s) that you submitted with your original return and are not amending (for example, Form IT-201-ATT or IT-203-ATT); wage and tax statements (for example, Form W-2). **Do not submit Form IT-201-D or IT-203-D.**

Caution: If you do not submit all necessary forms, we will send your amended return back to you. You will have to refile, and this will delay the processing of your return.

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Common Questions

Section 1 - Filing

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How do I amend a return? (cont.)

Form IT-201-X and Form IT-203-X are also used to file a protective claim or to report a net operating loss carryback.

For tax years before 2012, see the instructions of the form you are filing.

For more information see:

- Current year Forms [IT-201-X](#) and [IT-203-X](#)
- [Previous year income tax forms](#)
- [Amended returns N-Notice](#)
- [Income tax filing tips](#)



Common Questions

How do I amend an income tax return that included a 2D barcode?

For more information, see [Filing an amended return](#).

Please note, the department is no longer processing 2D returns.

Also, beginning with tax year 2011, forms IT-150 and IT-150-X are being discontinued. However, forms IT-150 and IT-150-X for years before 2011 will be available.

Use these amended return forms for the tax return you originally filed:

- Form IT-150-X
- Form IT-201-X
- Form IT-203-X

When the amended form is printed by your software or prepared by your tax preparer, a 2D barcode will not be printed.



Common Questions

Who must file an LLC/LLP/Partnership IT-204-LL return?

Certain partnerships, limited liability companies (LLCs), and limited liability partnerships (LLPs) must pay an annual filing fee using [Form IT-204-LL, Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form](#).

Filing requirement

Form IT-204-LL must be filed by:

- every LLC that is a disregarded entity for federal income tax purposes that has income, gain, loss, or deduction from New York State sources (see the [instructions for Form IT204](#)); and
- every domestic or foreign LLC (including a limited liability investment company (LLIC) or a limited liability trust company (LLTC)), or LLP that is required to file [Form IT-204 Partnership Return](#) and that has income, gain, loss, or deduction from New York State sources; and
- every regular partnership (those that are not an LLC or LLP) that is required to file Form IT-204 that has income, gain, loss, or deduction from New York sources, and had New York source gross income for the preceding tax year of at least \$1 million.

No filing requirement

A partnership, LLC, or LLP is not subject to the annual filing fee if:

- it has no income, gain, loss, or deduction from New York sources,
- it is filing a partnership return solely because it has a New York resident partner,
- it is filing a partnership return solely because it is formed under the laws of New York State, or
- it is dormant.



Common Questions

When do I have to file form IT-204-LL, *Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form*?

When to file Form IT-204-LL:

- You must file Form IT-204-LL within 60 days after the last day of your tax year.
- There is no extension of time allowed to file Form IT-204-LL or to pay the fee.



Common Questions

Section 1 - Filing

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I have questions regarding New York City tax.

The following tax forms are administered by New York City:

- NYC-1127 - *Form for Nonresident Employees of the City of New York Hired on or After January 4, 1973*
- NYC-202 - *Unincorporated Business Tax Return for Individuals, Estates, and Trusts*
- NYC-202EZ - *Unincorporated Business Tax Return for Individuals*
- NYC-204 - *Unincorporated Business Tax Return for Partnerships (Including Limited Liability Companies)*
- NYC-204EZ - *Unincorporated Business Tax Return for Partnerships (Including Limited Liability Companies)*

See [NYC Department of Finance](#).



Common Questions

What are the most common mistakes made when filing personal income tax returns?

- Paid preparer name or social security number (SSN) blank or incorrectly formatted.
- Signature is missing.
- New York State & New York City withholding amounts on return do not equal W2 and other documents.
- Social security number (SSN) is invalid or missing.
- Public employee 414(h) retirement contribution amount does not equal W2 and other documents.



Common Questions

Section 2 - Refunds

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Section 2

Refunds





Common Questions

2013 New York State Tax Return Statistics

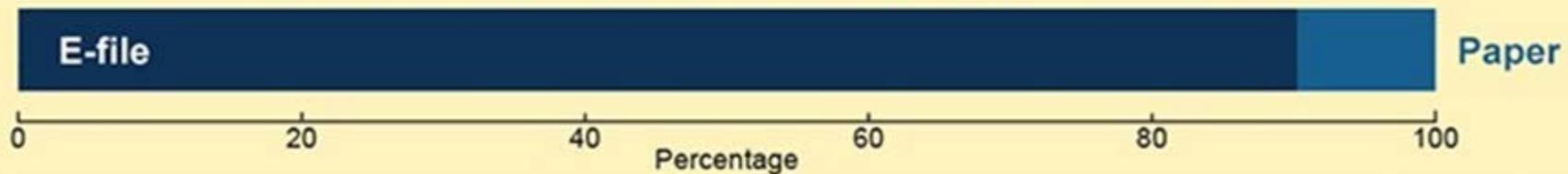
Total Returns

9,610,174

Total returns filed
as of May 29, 2014

Almost all New Yorkers E-file

The fastest, easiest, and most secure way to prepare and file returns.





Common Questions

2013 New York State Tax Refunds Statistics

Refunds are issued twice as fast for e-filed returns

90%

Percentage of
refunds issued
in under 30 days

6.6M

Total number of
refunds paid

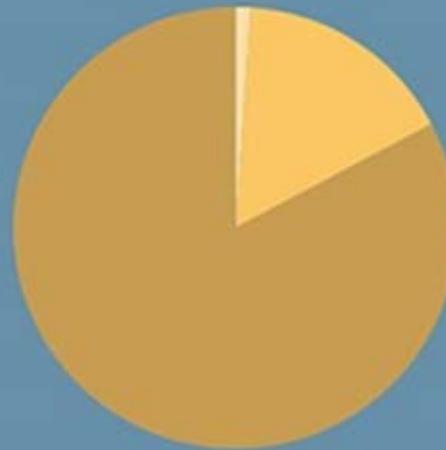
\$6.3B

Total amount of
refunds paid

\$958

Average refund

Refunds by method



82% ■ Direct deposit

17% ■ Check

1% ■ Debit card



Common Questions

Section 2 - Refunds

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When will I get my income tax refund?

You may also check your refund status online using the [Check Refund Status](#) link, or [sign up for email alerts](#) to receive updates regarding your return.



Common Questions

What are the benefits of direct deposit?

Direct deposit is the easiest, fastest way to get your refund.

Combine e-file with direct deposit to:

- receive your refund in as little as 14 days
- avoid bank waiting lines
- get peace of mind -- no lost or undeliverable checks.
- if you create an *Online Services* account and sign up to receive email notifications, an email will be sent notifying you when we issue your refund.
- if you're signed up for email notifications and requested a direct deposit that can't be deposited in your account, we'll send you an email when the paper check has been issued.



Common Questions

Why was my refund adjusted?

Your refund amount may differ from what you claimed on your return if:

1. Your tax return had one or more errors.

- Whether we sent you a paper check or debit card, or directly deposited your refund into your bank account, we will send you Form DTF-160, *Account Adjustment Notice*. For an explanation of the error(s) on your tax return, see Section A, Explanation of adjustment.

OR

2. We were able to refund part of the amount you claimed, but need more information to process the rest. Within 30 days we will send you a letter explaining what we need from you.



Common Questions

My spouse has a debt. Does my refund get applied to my spouse's debt?

To avoid having your refund applied to your spouse's debt:

- If you marked filing status 2 (married filing joint return) and you do not want to apply your part of the refund to your spouse's debt because you are not liable for it, complete [Form IT-280, Nonobligated Spouse Allocation](#), and attach the original to your income tax return.
- If you did not file [Form IT-280](#) with the original return, you cannot file an amended return to disclaim your spouse's debt. However, we will notify you if we apply your refund to your spouse's debt. You will have ten days from the date of notification to file Form IT-280.



Common Questions

My federal refund and my state refund were both taken to pay my New York State tax debt, but I paid more than I owe. How can I get my overpayment?

If you paid more than you owe, the Tax Department will issue your refund in about 90 days, as long as you don't owe any other New York State debts.

To view a New York State tax assessment against you, or to make a payment on it, create an [Online Services](#) account.

Also see, [Pay a bill](#).



Common Questions

Will I receive interest on my New York State refund?

- If the refund is made within 45 days of the due date or from the date you filed (whichever is later), you will not receive interest.
- If the refund is not made within 45 days of the due date or from the date you filed (whichever is later), interest will be paid from that date.

Special rules:

Interest will not be paid to you on the portion of your refund that is attributed to the real property tax credit, earned income credit, child or dependent care credit, college tuition credit, farmers' school tax credit, New York City school tax credit, or if your return cannot be processed.



Common Questions

Section 3 - Audit

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Section 3

Audit



Common Questions

How are audits selected?

Some of the reasons we select a taxpayer for audit include:

- Failure to file a return
- Failure to report income or sales
- Excessive credits or exclusions claimed on a return
- Incorrect or fraudulent refund claims or returns filed
- Differences found when we compare a return to information we obtain from others such as the IRS, banks, employers, and other businesses
- Results of prior audits. (However, a prior or a current audit isn't necessarily cause to be selected for audit again.)
- Misuse of exemption certificates



Common Questions

Section 3 - Audit

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Will I be audited again next year?

Each tax return is individually evaluated for an audit. Audit history is one of the factors that is used to determine if your return will be selected for audit.

- If a prior audit was resolved in your favor, every effort is made not to select your return the following year for the same issues.
- However, if a prior audit was not resolved in your favor, a return that repeats the same issues is more likely to be audited.



Common Questions

Section 4 - Billing and Payments

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Section 4

Billing and Payments



Common Questions

Can you help me with an income execution letter, lien, levy, or tax warrant?

Our Civil Enforcement Division will contact you if you fail to pay a tax bill (assessment) and have exhausted all appeal rights or your rights have expired.

[Publication 125, *The Collection Process*](#) explains consequences of continued failure to file or pay.

If you have an unpaid tax bill, you should pay it in full immediately. By doing so, you can avoid accruing more penalties, interest and the start of civil enforcement actions.

Examples of civil enforcement actions that will occur if you fail to pay tax bills include tax warrants, levies, income executions, and seizure and sale of assets.

- [Tax warrants and liens](#)
- [Levies](#)
- [Income executions](#)
- [Seizures](#)

[Contact Civil Enforcement Division](#)



Common Questions

Section 4 - Billing and Payments

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What are my payment options?

Pay directly from your bank account

- Log in or create an *Online Services* account:
- Select **Bills and notices** from the *Services* menu.
- Then select **Pay bills and notices**.
- Have your routing and account numbers on hand.

Credit card (additional fee) - VISA / MasterCard / Discover / AMEX

- You'll be directed to a third-party Web site that will charge a [convenience fee](#).

Mail your payment

- Make your check or money order payable to:
Commissioner of Taxation and Finance.
- Write the **entire ten-digit assessment or case number** and your **Taxpayer ID number** on your check or money order.

NYS ASSESSMENT RECEIVABLES
PO BOX 4127
BINGHAMTON NY 13902-4127



Common Questions

Section 4 - Billing and Payments

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How do I calculate penalty and interest?

Use our [penalty and interest calculator](#) to determine your amount due.

The Tax Department establishes interest rates quarterly. The rate associated with each tax is listed below. Rates are only effective for the time period specified.

- View [current interest rates](#).
- View [prior period interest rates](#).

To receive an e-mail notice when the rates are posted, sign up for one of our tax type [Subscription Service](#) lists.



Common Questions

I can't pay my New York State tax bill in full by the due date. May I make monthly payments?

It is in your best interest to pay all tax bills in full immediately. By doing so, you will avoid accruing more penalties and interest and the start of civil enforcement action. If you cannot pay your bill immediately, you can request an installment payment agreement (IPA).

We base the decision to allow an IPA on a thorough review of:

- prior history of compliance,
- current financial condition, and
- adherence to all department requirements.



Common Questions

Section 4 - Billing and Payments

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How do I request an installment payment agreement?

To request an installment payment agreement:

- Log in to your [Online Services](#) account (or create an account if you don't already have one), select Billing and late filing, and select *Installment Payment Agreement*; or
- Have a copy of your bill and call (518) 457-5434, enter your taxpayer ID number, and enter the four-digit PIN provided on your billing notice
- We can only speak with you or your designated representative if they have a valid power of attorney form on file with us. (This includes a family member or anyone other than the person or principals of the assessed business.) See our [Power of Attorney](#) page for the form and more information, including a mailing address.

If you can't meet the IPA requirements, we will start the civil enforcement process. See [Publication 125, The Collection Process](#) for more information.



Common Questions

I found that there are tax warrants on file against me. How do I get these taken off my record?

A **tax warrant** is a legal action against you and creates a lien against your real and personal property.

What happens

- the warrant is a public record stating that you owe taxes to New York State
- we have the right to collect your debt through a [levy](#), [income execution](#), and [seizure and sale](#) of property
- the warrant is filed with your local county clerk's office and the New York Department of State
- the action may show up on your credit report making it more difficult for you to get a loan or buy and sell property

What to do next

Pay the bill in full

Once you pay your bill in full, we will notify the Department of State and the County Clerk. This will show that the tax warrant is satisfied and remove the lien against your property.



Common Questions

Section 5 - Online Services

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Section 5

Online Services



Common Questions

Do I need to register as tax return preparer or facilitator?

Who must register

In general, you must register if you:

- are paid to prepare at least one New York State return in calendar year 2014 as a [tax return preparer](#), or
- help to issue or administer a refund anticipation loan or refund anticipation check.

See our [more information](#) page to learn whether you are exempt from registering or qualify as a tax return preparer, commercial preparer, or facilitator.



Common Questions

Can you help me create an account to register as a tax preparer?

How to register:

- The IRS has a separate registration program for tax return preparers. You must register with New York State **and** separately [register with the IRS](#).
- Each preparer needs to first create an [Individual Online Services Account](#) and then login to the account to access the Tax Preparer Registration Program and register as a preparer or facilitator.
- If you already have created a Tax Professional Online Services Account using your social security number, you can access the Tax Preparer Registration Program directly through your existing account and register yourself as a preparer or facilitator.
- You must now register with New York State for all tax types you prepare. To avoid penalties, be sure to register as a tax preparer prior to filing any tax returns in calendar year 2014.



Common Questions

Do I have to pay a registration fee?

Who must pay

In general, you must pay a \$100 registration fee if you are a commercial tax return preparer:

- paid to prepare ten or more New York State tax returns in calendar year 2013, and will be paid to prepare at least one tax return in calendar year 2014; or
- will be paid to prepare ten or more tax returns in calendar year 2014.

See our [more information](#) page to learn whether you are exempt from registering or qualify as a tax return preparer, commercial preparer, or facilitator.



Common Questions

What if I didn't expect to prepare ten or more returns for compensation in calendar year 2014, but then did do so?

If you were not registered for calendar year 2014, you would then need to immediately register and pay the \$100 fee or face applicable penalties.

If you are registered and didn't pay, you would then need to revise your registration information and pay or face applicable penalties.



Common Questions

How do I obtain my Certificate of Registration as a tax preparer?

After you register

- Once you register online, you can print your Certificate of Registration, which includes your New York Tax Preparer Registration Identification Number (NYTPRIN). You can also log in and print the certificate later.
- You must include your NYTPRIN and your signature on signed tax returns or reports when required.



Common Questions

Can my employer register me or groups of employees as tax return

No. Each tax return preparer or facilitator must now register as an individual.

If you are trying to register as a tax return preparer, you must create an [Individual Online Services account](#) that is separate from your tax professional account.



Common Questions

Do I qualify as a commercial tax return preparer?

You are a commercial tax return preparer if you meet the following conditions:

- You were paid to prepare ten or more New York State tax returns or reports in the 2013 calendar year, and will be paid to prepare at least one New York tax return or report during the 2014 calendar year; or
- You were paid to prepare fewer than ten New York State tax returns or reports in the 2013 calendar year, but will be paid to prepare 10 or more such returns or reports during the 2014 calendar year.



Common Questions

I'm an IRS-designated enrolled agent. Do I have to register?

Only if you facilitate refund anticipation loans or refund anticipation checks.

For more information see [TSB-M-10\(6\)I, *Enrolled Agents Excluded from the Definition of Tax Return Preparer for the Tax Preparer Registration Program*](#).



Common Questions

Do I need to use the New York Tax Preparer Identification Number (NYTPRIN) that is on the certificate?

Yes. Registered preparers or facilitators must include the NYTPRIN on returns and on refund-related documents that require a signature.

If you don't include the NYTPRIN on any New York State tax return or report when required, or on refund anticipation loan or refund anticipation check documentation that requires the facilitator's signature, you may be subject to penalties.



Common Questions

Section 6 - General Questions

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Section 6

General Questions



Common Questions

How can I get a copy of my e-filed New York State income tax return?

Log in or create an *Online Services* account to view and print a copy of your e-filed return for the following tax types:

- Personal income (from 2008-present)
- Sales and use (five most recent filing periods)
- Corporation (from 2008-present)
- Fuel use (five most recent filing periods)
- Fiduciary (from 2008-present)

Tax professionals: View your client's returns through your tax professional *Online Services* account by having your client complete and sign [E-ZRep Form TR-2000, Tax Information Access and Transaction Authorization](#).



Common Questions

How can I get a copy of my paper filed New York State income tax return?

To request copies of e-filed or paper returns for tax years 1990 and forward, complete and mail Form [DTF-505, Authorization for Release of Photocopies of Tax Returns and/or Tax Information](#). Returns filed before 1990 are not available.

We will send a photocopy of the return, if available; otherwise, we will send a return transcript.

Note: Our return transcripts show only the information entered on the return as originally filed. We do not offer tax account transcripts like those provided by the Internal Revenue Service.

When completing the form, be sure to:

- specify as best you can the type of information being requested,
- provide the reason for your request,
- include a daytime phone number,
- enclose a check for the process fee, and
- provide a form of identification from which your signature can be validated.

See the instructions on the back of the form for identification requirements and mailing and payment information.



Common Questions

How do I get forms and instructions?

If you are using documents that have not been revised since December, 2010, see Form [TP- 64](#), *Notice to Taxpayers Requesting Information or Assistance from the Tax Department*. Some of the forms and instructions on the the department's Web site do not reflect recent changes in Tax Department services and contact information.

Find the forms you need - Choose current year or past year forms, and select by form number or tax type.

Most commonly viewed tax types - Find current year forms by selecting from the list below:

- [Income tax](#)
- [Metropolitan commuter transportation mobility tax \(MCTMT\)](#)
- [Sales tax](#)
- [Withholding tax](#)
- [Corporation tax](#)
- [Property tax](#)

We comply with the state law that requires agencies to post all application forms for general public use on their Web sites. See our [numerical list of forms](#).



Common Questions

Where can I get power of attorney forms? (POA-1, ET-14, TR-2000.1, and E-ZRep Form TR-2000)

Power of attorney forms are available on our web site, [Select a tax professional representative authorization form](#) page.

Please review that page to determine the appropriate form for each situation.

The available forms are:

- [E-ZRep Form TR-2000 Tax Information Access and Transaction Authorization](#)
- [TR-2000.1](#)
- [POA-1, Power of Attorney](#)
- [ET-14, Estate Tax Power of Attorney](#)



Common Questions

How can I get a copy of my federal form W-2, *Wage and Tax Statement*?

- **Current year** - Contact your employer's payroll office to request a copy. If you cannot obtain the W-2, but have your final payroll check stub for the tax year, use this information to fill out [Form IT-2102.6, *Certificate of Income Tax Withheld*](#).
- **Previous year** - Contact the [Internal Revenue Service](#) or [Social Security Administration](#).



Common Questions

How do I download PDF documents to my computer?

You may be able to view a PDF document by just double-clicking it. If that doesn't work, or if you need a large document, you'll need Adobe Reader version 6.0 or greater to view, download, and print. Here's [how to download Adobe Reader for free](#). If you have any older versions of Adobe Reader, you'll need to uninstall them before installing the new version of Adobe Reader.

How to download PDF documents from this Web site:

- Right-click on the link to the document.
- Select "Save Target As" or "Save Link As."
- Save the document to your hard drive. You may want to make a note of where you saved it.
- Open Adobe Reader.
- When Adobe Reader is open, go to File, then to Open, then to where you saved the document. Double-click on the document to open it.



Common Questions

How do I change my address online for personal or business purposes?

Update your address online:

[Log in](#) or [create an Online Services account](#) to change the physical or mailing address for your personal profile or business.

- Individuals - Once logged in, select *Individual Change of Address* from the *Services* menu.
- Businesses - Once logged in, select *Business Change of Address* from the *Services* menu.

Continued on next page



Common Questions

How do I change my address by phone for personal or business purposes?

By Phone:

We provide telephone assistance Monday through Friday from 8:30am to 4:30pm.

- Individuals - Call the [Personal Income Tax Information Center](#).
- Businesses - Call the [Miscellaneous Business Tax Center](#).

Continued on next page



Common Questions

How do I change my address by mail for personal or business purposes?

By Mail:

Businesses only: Complete Form [DTF-96, Report of Address Change for Business Tax Accounts](#).

To change any other business tax account information (as well as your address), file [Form DTF 95, Business Tax Account Update](#).

See [Expand a Business](#) for information about what to do if you need to report other changes, like a business structure change.



Common Questions

Has the New York State gift tax been repealed?

Yes, gift tax returns don't have to be filed for gifts made on or after January 1, 2000.

For more information, see [1997 Amendments to Estate and Gift Taxes \(TSB-M-97\(8\)M\)](#).



Common Questions

Who must make estimated tax payments?

You may be required to make estimated tax payments if no taxes are withheld from certain taxable income during the year.

Examples of taxable income:

- self-employment income
- pension/annuity income
- prize winnings
- capital gains
- interest income
- dividend income
- lottery and horse racing proceeds

Continued on next page



Common Questions

Who must make estimated tax payments? (cont.)

Examples of taxable income (cont.):

- rental income
- windfall income (any unanticipated income from which no taxes are withheld)
- gains from certain sales made by nonresident individuals and estates and trusts (refer to the forms below for more information)
 - [Form IT-2663, Nonresident Real Property Estimated Income Tax Payment Form](#)
 - [Form IT-2664, Nonresident Cooperative Unit Estimated Income Tax Payment Form](#)
- income derived from New York sources from partnerships or New York S corporations. See [Form IT-2658, Report of Estimated Tax for Nonresident Individual Partners and Shareholders](#) and [Form CT-2658, Report of Estimated Tax for Corporate Partners](#).

If you are making estimated tax payments, you can pay electronically by creating an [Online Services](#) account or use [Form IT-2105, Estimated Income Tax Payment Voucher for Individuals](#).



Common Questions

Who does not need to pay estimated tax?

You do not need to pay estimated tax if you expect your tax withheld during 2014 to be at least:

- 90% of the income tax shown on your 2014 return
- 100% of the income tax shown on your 2013 return if your New York AGI is \$150,000 or less
- 100% of the income tax shown on your 2013 return if married filing separately for 2014 and your New York AGI is \$75,000 or less
- 110% of the income tax shown on your 2013 return if your New York AGI is more than \$150,000*
- 110% of the income tax shown on your 2013 return if married filing separately for 2014 and your New York AGI is more than \$75,000*.

* Note: special rules apply to farmers and fishermen. See [Form IT-2105-I, Instructions for Form IT-2105, Estimated Income Tax Payment Voucher for Individuals](#)

- You expect to owe less than \$300 of New York State, \$300 of New York City, and \$300 of Yonkers income tax after deducting tax withheld and credits that you are entitled to claim

You should also note that estates (and certain grantor trusts) are exempt from paying estimated income tax for the tax year of the decedent's death and the following year.



Common Questions

When do I pay my estimated tax?

If you file your income tax return on a calendar-year basis, you must make your first estimated tax payment for 2014 by April 15, 2014.

You can either pay all your estimated tax with this first payment or pay it in four equal installments due on:

- 1st payment: April 15, 2014
- 2nd payment: June 16, 2014
- 3rd payment: September 15, 2014
- 4th payment: January 15, 2015

Continued on next page



Common Questions

When do I pay my estimated tax? (cont)

See [Estimated income tax law changes](#) to learn if you need to increase your 2014 estimated tax payments.

For more information see [Form IT-2105-I, Instructions for Form IT-2105, Estimated Income Tax Payment Voucher for Individuals](#).

Special rules apply if you are a:

- Fiscal-year filer
- Farmer or fisherman

If you are a nonresident filing one of the following forms, see the instructions below for due dates

- [Form IT-2663-I, Instructions for Form IT-2663, Nonresident Real Property Estimated Income Tax Payment](#)
- [Form IT-2664-I, Instructions for Form IT-2664, Nonresident Cooperative Unit Estimated Income Tax Payment](#)



Common Questions

How do I reach the Tax Department for assistance?

- [Telephone numbers](#)
- [Mailing addresses](#)
- [Make a payment](#)
- [Identity theft affecting your tax records](#)
- [Challenge Tax Department actions](#)
- [Change my address](#)
- [Get a copy of my return](#)
- [Property tax and assessment information](#)



Common Questions

Please Note:

The information contained in this training is accurate as of December 1, 2014.

Please refer to our website www.tax.ny.gov for the most current information.



Common Questions

Connect With Us



<http://www.tax.ny.gov>



Online Demos



Email Subscription Service



NYSTaxDepartment



NYSTax



NYSTaxNews

Tax Practitioner Hotline (518) 457-5451