



Resident Income Tax Return

New York State • City of New York • City of Yonkers

IT-200-I
Instructions

Instructions for Form IT-200 and Fast Form IT-100

Highlights for 1993 (see page 2)

This booklet also contains:

Instructions for Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*

From the Commissioner

In addition to the information you will need to fill out your New York State resident return for tax year 1993, these instructions contain useful information about your rights under the Tax Law. Last year, New York State adopted a taxpayers' bill of rights that spells out your rights and obligations as a New York taxpayer. The New York State procedures ensure that you will receive reasonable and fair treatment in dealing with the Tax Department should a problem arise concerning your income tax return.

The taxpayers' bill of rights is just one step taken in recent years toward a fairer and more equitable voluntary tax system. The Americans with Disabilities Act of 1990 prohibits discrimination against people with disabilities in any activity or service operated or funded by any branch of government. Under New York State and federal law, we have made and will continue to make every effort to ensure the accessibility of our programs, services and proceedings to persons with disabilities. For more information, see the *Need Help?* section on page 7 of these instructions.

For tax year 1993, taxpayers choosing to electronically file their federal returns may use a preparer who has been authorized by New York State to electronically file certain New York State income tax returns. Electronically filed returns offer the advantages of computer filing accuracy and rapid processing of your refund. The Tax Department cannot process your electronically filed return until we have received a completed and signed Form IT-201-E, *Declaration for Electronic Filing of Resident Income Tax Return*, and all required return attachments. For more information, see page 4 of these instructions.

New York State and New York City income tax rates, brackets and standard deduction amounts are unchanged from last year, and this year's Form IT-200 looks very much as it did in 1992. By way of reminder, if you were an employee of the city of New York or of certain other public employers, you must report on line 10 of Form IT-200 the amount that was deducted from your pay under a flexible benefits program. Also, if you owe a past-due, legally enforceable debt to a state agency, your refund can be applied to that debt.

If you use a paid preparer (or, for any other reason, do not need the tax packet that we mail to you each year), please remember to check the box at item (E) on the front of your return. Then, instead of sending you the entire packet next year, we will simply send you a mailing label that you or whoever prepares your return should use on your 1994 return. This will help us reduce printing and mailing costs.

Whether you choose to receive the entire packet or just the mailing label, please be sure to attach the preprinted label to your return; if you do not, it may cause a delay in processing your return and any refund that you may be entitled to.

You can also avoid delays by reviewing the checklist on page 11 and avoiding the kinds of errors that make it necessary for us to send back or adjust your return.

When you've completed your return, it may be a good time to plan for next year's taxes. If you owe taxes for 1993, you may want to increase your withholding for 1994 so that more tax is withheld from each paycheck. If you get a large refund, your withholding may be higher than necessary, and unless your income is expected to change, you may want to have less tax withheld for 1994. If you decide for any reason that your withholding needs to be adjusted, file Form IT-2104, *Employee's Withholding Allowance Certificate*, with your employer.

Please note that you can no longer file the Fast Form IT-100 for a taxpayer who has died; you must use either Form IT-200 or Form IT-201. For more information, see *Deceased Taxpayers* in the instructions for these forms.

Remember, too, that if you need help with your 1993 return, you can call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581. Trained representatives are available to answer any questions you may have about your 1993 New York State income tax return.

A handwritten signature in cursive script that reads 'James W. Wetzler'.

James W. Wetzler
Commissioner

IT-200 Highlights for Tax Year 1993

The 1992 New York State and New York City income tax rates and brackets and standard deduction amounts are retained for the 1993 tax year.

Specific changes affecting IT-200 filers for tax year 1993 include the following:

- Line 9 of Form IT-200 has been modified to include career pension plan members of the New York City employees' retirement system and the New York City Board of Education retirement system.**
 Career pension plan members of the New York City employees' retirement system and the New York City Board of Education retirement system must add back to income on line 9, Form IT-200, the IRC 125 amount deducted from their salaries for health insurance and the welfare benefit fund surcharge. For more information, see the instructions for line 9 on page 8.
- Line 10 of Form IT-200 modified**
 Employees with more than one New York City flexible benefits program (IRC 125) amount must now show each employer's name and IRC 125 amount separately. For more information, see the instructions for line 10 on page 8.
- Electronic Filing**
 Taxpayers may electronically file their Resident Income Tax Return by using a preparer and/or transmitter who have been authorized to participate in the New York State Electronic Filing Program. For more information, see *Electronic Filing* on page 4 of the General Information Section of these instructions.
- Deceased Taxpayers**
 You can no longer file Form IT-100 for a taxpayer who has died. You must use either Form IT-200 or Form IT-201. For more information, see *Who Must File* in the instructions for these forms.

How to avoid mistakes that slow down the processing of your return and refund:

- Public employee contributions must be entered on line 9.**
 If you are a Tier III or Tier IV member of the New York State and Local Retirement Systems (including the New York State Employees' Retirement System and the New York State Policemen's and Firemen's Retirement System), New York State Teachers' Retirement System, or an employee of the State or City University of New York who belongs to the TIAA/CREF Optional Retirement System or any tier 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, you must enter the amount of public employee 414(h) retirement contributions you made in 1993 on line 9.
- New York City IRC 125 flexible benefits program must be entered on line 10.**
 IRC Section 125 amounts deducted or deferred from your salary under a flexible benefits program established by the City of New York and certain other New York City public employers must be entered on line 10 of Form IT-200.
- Be sure to check either the Yes or No box at Item D.**
 Item D asks whether or not you can be claimed as a dependent on another taxpayer's federal return. Be sure to check either the Yes or No box, especially if you are single, since the answer determines the amount of standard deduction allowed.
- Complete the New York Dependent Exemption Worksheet on the back of Form IT-200 and enter the line c number on line 15.**
 Some taxpayers make the mistake of entering their federal exemptions on line 15. Federal exemptions may include both personal and dependent exemptions. Only **dependent** exemptions are allowed on your New York State return.
- Be sure to claim the correct amount for your New York State child and dependent care credit.**
 This credit is limited to 20% of your federal child care credit before any limitations. Some taxpayers erroneously claim 20% of their federal child and dependent care **expenses** instead of 20% of their credit (from federal Form 1040A, Schedule 2, Part II, line 10; or, if you filed federal Form 2441, from line 10, before any limitations).
 If you are required to complete the worksheet on page 2 of the Form 2441 instructions, you may find that the federal child care credit is reduced on this worksheet. You are actually allowed 20% of the credit before any limitations on your state return.
- Nonobligated spouses should attach Form IT-280 to their returns.**
 If you are a nonobligated spouse who is filing Form IT-280 to disclaim your spouse's debt, use the original Form IT-280. Do not use a photocopy. If you need to order this form, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.
- Check the New York standard deduction table on the back of Form IT-200 and make sure that you have claimed the correct standard deduction for your filing status on line 14.**
- Use the correct New York tax table.**
 Some taxpayers erroneously use the city tax table to determine their state tax, and vice versa.
- Enter your refund or amount you owe on the correct line of your return.**
 Taxpayers sometimes enter the amount they owe on the **refund** line (line 37) instead of on the **amount you owe** line (line 38). If you owe tax, enter this amount on the correct line and pay this amount when you file your return to avoid a bill for the tax owed plus interest and possible penalty.

Americans with Disabilities Act (ADA)

In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for disabled persons, please call the information numbers listed under *Need Help?* on page 7.

Your Rights Under the Tax Law

The Taxpayer Bill of Rights requires, in part, that the Tax Department advise you, in writing, of your rights and obligations during an audit, when appealing a Departmental decision and when your appeal rights have been exhausted and you need to understand enforcement capabilities available to the Department to obtain payment. For a complete copy of the information contained in all of these statements, you may request Publication 131, *Your Rights and Obligations Under the Tax Law*, by calling toll free (from New York State only) 1 800 462-8100. From areas outside New York, call (518) 438-1073.

Use your preprinted mailing label

The mailing label on the front of the packet is designed to speed processing and prevent common errors that delay refund checks. However, do not attach the label until you have completed and checked your return. For more information, or if you do not have a label, see Step 5 on pages 10 and 11 of the instructions.

Do you need a tax packet?

If you use a paid preparer, or if you use computer software to prepare your return, or if for any other reason you do not need a tax packet mailed to you for next year's taxes, please check the box at item E of your Form IT-200. By checking this box, you will help us reduce printing and mailing costs.

When you check the box, we will send you a mailing label that you or whoever prepares your return should use on your 1994 return. Be sure to use your preprinted mailing label; if you do not, it may cause a delay in processing your return and your refund, if you are entitled to one.

Who Must File

New York Residents

You must file a New York State resident return if you meet any of the following conditions:

- You have to file a federal return.
- You did not have to file a federal return but:

your federal filing status would have been:	and you had federal adjusted gross income (plus New York additions)* of more than:
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single, and you can be claimed as a dependent on another taxpayer's federal return	\$2,800
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single, and you cannot be claimed as a dependent on another taxpayer's federal return or married filing joint return or married filing separate return or head of household or qualifying widow(er)	\$4,000
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* (New York additions are explained on page 6 of these instructions; see the federal instructions to find your filing status and figure your federal adjusted gross income.)

- You want to claim a refund of any New York State, city of New York or city of Yonkers income taxes withheld from your pay.
- You are subject to the minimum income tax.
- You are subject to the separate tax on lump-sum distributions.

If you need help, call New York State Taxpayer Assistance toll free at **1 800 CALL TAX (1 800 225-5829)** or see page 7 of these instructions.

Residents of New York City and Yonkers

If you were a New York City or Yonkers resident for the tax year and you have to file a New York State return, report your New York City income tax or your Yonkers resident income tax surcharge on your state return.

Nonresidents of New York City and Yonkers

If you were not a New York City or Yonkers resident for 1993 but you earned wages or self-employment income in either of these cities and you have to file a New York State income tax return, you must also file Form NYC-203, *City of New York Nonresident Earnings Tax Return*, or Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*.

If you are married, you cannot file jointly on Form NYC-203 or Form Y-203. If you each have taxable earnings, you must each file a separate Form NYC-203 and/or Form Y-203. Forms NYC-203 and Y-203 are due at the same time as your state return and must be attached to it. For more information, see the instructions for these forms.

Homeowners and Renters

If you are a New York State resident and if your household gross income was \$18,000 or

less, you may be entitled to a state tax credit for part of the real property taxes or rent you paid during the year. Qualified persons 65 or older can claim a credit of up to \$375. For qualified persons under 65, the maximum credit is \$75. To claim the credit, complete Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*, and attach it to your return.

If you do not have to file an income tax return, you may still claim the credit by filing only Form IT-214.

For more information, see *Instructions for Form IT-214* on page 15 and Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*.

Deceased Taxpayers

If a taxpayer died before filing a return for 1993, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator or anyone who is in charge of the deceased taxpayer's property. If a taxpayer did not have to file a federal return but had New York State tax withheld, a New York return must be filed to get a refund. If a joint federal income tax return was filed for the deceased taxpayer and the surviving spouse, a joint New York State return can be filed on Form IT-200 or Form IT-201, depending on which federal form was filed. The filing due date is the same as if the taxpayer had lived. The person who files the return for the deceased should write the taxpayer's first name and date of death in the area indicated at the top of the return.

If a refund over \$10,000 is requested and (1) the return is not signed by the fiduciary or (2) you are a court-appointed representative and are claiming a refund for a deceased taxpayer, file the return and attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and may have to attach Form AU-281.17, *Survivor's Affidavit*. Call or write us for this form. See *How to Get Forms* on page 4 of these instructions.

Members of the Armed Forces

If you are a member of the military and a New York State resident, the amount of your military pay that is subject to federal income tax is also subject to New York income tax.

If your permanent home (domicile) was in New York State when you entered the military but you were assigned to duty outside the state, you are still a New York State resident and must file a resident return even if you are presently serving outside New York State. If your permanent home (domicile) was in New York State when you entered the military but you meet the conditions for nonresident status, your military pay is not subject to New York State income tax. If you are stationed in a foreign country when your return is due and you qualify for an automatic two-month extension of time to file your federal return, you are automatically granted a two-month extension of time to file your New York return.

City taxes — If you were a New York City or Yonkers resident when you entered the military and if your military pay is subject to New York State income tax, it is also subject to New York City or Yonkers taxes. However, if you meet the conditions for nonresident status, your military pay is not subject to the

New York City or Yonkers nonresident earnings tax.

For more information, see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

Nonresidents and Part-Year Residents

If you were not a New York State resident for 1993 or if your New York State resident status changed, and you had New York State source income, you may have to file Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. For more information, see the instructions for Form IT-203.

If you were a New York State resident for all of 1993, but a New York City or Yonkers resident for only part of the year, you cannot use Form IT-200. Instead, you must complete Form IT-201 and Form IT-360.1, *Change of City Resident Status*. For more information on change of city resident status, see IT-360.1-1, *Instructions for Form IT-360.1, Change of City Resident Status*.

Which Form to File

If you filed federal Form:	File your New York income tax return on:
1040EZ	<p>Form IT-100 if you want us to figure your tax,</p> <p style="text-align: center;">or</p> <p>Form IT-200 if you want to figure your tax yourself or claim the real property tax credit (see <i>Homeowners and Renters</i> on this page) or you want to disclaim a spouse's debt (see <i>Collection of debts from your refund and Disclaiming of spouse's debt</i>, page 10).</p>
1040A	<p>Form IT-100 if you want us to figure your tax and you did not have individual retirement arrangement (IRA) distributions, pension or annuity income or social security benefits included in your federal adjusted gross income. (You must use Form IT-200 if you are married and filing a separate federal return and you did not have individual retirement arrangement (IRA) distributions, pension or annuity income or social security benefits included in your federal adjusted gross income.)</p> <p style="text-align: center;">or</p> <p>Form IT-200 if you want to figure your tax yourself and you did not have individual retirement arrangement (IRA) distributions, pension or annuity income or social security benefits included in your federal adjusted gross income, or you want to claim the real property tax credit (see <i>Homeowners and Renters</i> on this page) or you want to disclaim a spouse's debt (see <i>Collection of debts from your refund and Disclaiming of spouse's debt</i>, page 10).</p>
1040	<p>Form IT-201 (but see <i>Can you file Form IT-200 instead of Form IT-201?</i> on the following page).</p>

Which Form to File (continued)

Can you file Form IT-200 instead of Form IT-201?

Even though you filed federal Form 1040, you should file New York's shorter return, Form IT-200, instead of Form IT-201 if:

- you itemized your deductions on federal Form 1040, but your New York standard deduction is larger than your New York itemized deduction (use worksheet below); **and**
- your income was only from wages, interest, dividends, taxable refunds, credits or offsets of state and local income taxes or unemployment compensation; **and**
- your adjustments to income are only for IRA deductions, public employee 414(h) retirement contributions, IRC 125 amounts deducted or deferred from your salary under a flexible benefits program established by the city of New York or certain other New York City public employers, interest income on US government bonds or taxable refunds, credits or offsets of state and local income taxes; **and**
- your taxable income is less than \$65,000; **and**
- your only New York tax credits are the child and dependent care, household or real property tax credits; **and**
- your only other income taxes are full-year New York City or Yonkers income taxes; **and**
- you didn't make estimated tax payments, you don't need to extend the time to file your return and you're a calendar-year filer.

Worksheet for Figuring Which Deduction is Larger

- Total itemized deductions from federal Schedule A, line 26 a. _____
- State, local and foreign income taxes from federal Schedule A, lines 5 and 7 b. _____
- Subtract line b from line a c. _____
- Enter the standard deduction that applies to your filing status:
 - Single and can be claimed as a dependent \$2,800
 - Single and cannot be claimed as a dependent 6,000
 - Married filing joint return 9,500
 - Married filing separate return 4,750
 - Head of household 7,000
 - Qualifying widow(er) 9,500 d. _____

If line d is larger than line c, you meet the first requirement in *Can you file Form IT-200 instead of Form IT-201?*, and you should file Form IT-200 if you meet the other requirements. If line c is larger than line d, your tax will be less if you file Form IT-201 and take the itemized deduction. If other adjustments to federal itemized deductions apply to you (for example, interest expense on money borrowed to purchase or carry bonds or securities whose interest is exempt from New York State income tax), adjust line c appropriately.

No matter which federal form you filed, you must use New York Form IT-201 if:

- You have individual retirement arrangement (IRA) distributions, pension or annuity income or social security benefits included in your federal adjusted gross income.
- You have any of the following New York adjustments to income: **subtractions** for taxable social security benefits and the pension and annuity income exclusion (the subtraction for interest income on US government bonds can be made on all New York returns); **additions** to income for interest income from state and local bonds (but not those of New York State and local governments within the state) and the accelerated cost recovery system (ACRS) deduction. For information on all New York adjustments to income, see Publication 382, *How to Figure Your New York State Additions and Subtractions*.
- You can claim any of these New York tax credits:
 - resident credit
 - accumulation distribution credit
 - investment credit
 - special additional mortgage recording tax credit (shareholder of electing New York S corporation only)
 - special additional mortgage recording tax credit carryover
 - solar and wind energy credit carryover
 - economic development zone credits.

The household credit and child and dependent care credit can be claimed on all New York returns. The real property tax credit can be claimed only on Forms IT-200 and IT-201.

- You are subject to any of these taxes:
 - minimum income tax
 - separate tax on lump-sum distributions
 - add-back of investment credit on early dispositions
 - part-year city of New York resident tax
 - part-year city of Yonkers resident income tax surcharge
 - add-back of EDZ investment tax credit
 - add-back of resident credit for taxes paid to a province of Canada.
- You are claiming a 1993 estimated tax payment or an overpayment credit from your 1992 return.
- You want to apply any part of your 1993 overpayment to your estimated tax for 1994.
- You were a New York State resident for all of 1993, but a New York City or Yonkers resident for only part of the year. For more information on change of city resident status, see IT-360.1-I, *Instructions for Form IT-360.1*.
- You are filing for a taxable period other than the calendar year January 1 through December 31, 1993.
- You need an extension of time to file your return.

If you did not have to file a federal return but you must file a New York return, use your federal instructions to choose the federal form you would have filed if one had been required. Then use these instructions to choose your New York form. You will also need your federal instructions to determine your filing status, your income, adjustments to income, and the number of exemptions you may claim. If you need help, see page 7 of these instructions.

Separate returns are required for some married taxpayers who file a joint federal return. If one of you was a New York State resident and the other was a nonresident or part-year resident, you must each file a separate New York return. The New York State resident must use Form IT-200 or Form IT-201. The nonresident or part-year resident, if required to file a New York return, must use Form IT-203. However, if both of you choose to file as New York residents, you may file a joint New York State return; use Form IT-200 or Form IT-201. Some Form IT-201 filers can use Form IT-200. See *Can you file Form IT-200 instead of Form IT-201?* on this page. For the definition of resident, nonresident and part-year resident, see the instructions for Form IT-201.

Also, if you filed a joint federal return but are unable to file a joint New York return because the address or whereabouts of your spouse is unknown, you may be able to file a separate return. See **Line Instructions, Item B** on page 7.

Electronic Filing

Taxpayers eligible to file an IT-200 may file an IT-201 return electronically instead. Electronic filing offers the advantages of computer filing accuracy and rapid processing.

To file your return electronically:

- You must be requesting a refund.
- You must file your federal return electronically.
- You must use a New York State accepted preparer for electronic filing.
- You must ensure that a signed IT-201-E, *Declaration for Electronic Filing of Resident Income Tax Return*, and any required attachments are filed on your behalf. The Tax Department will not process an electronically filed return or pay any refund due until the IT-201-E is received.

How to Get Forms

You can get forms and publications at many banks and public libraries, or by using the *Forms Order Blank* in the tax packet mailed to you. You can also get forms by calling toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073. If you want to write instead of calling, address your letter to **NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227**.

Federal/State Tax Agreement

Under authority of federal and New York State laws, the New York State Department of Taxation and Finance and the Internal Revenue Service have entered into a federal/state agreement for the mutual exchange of tax information.

Other Forms You May Have to File

Form IT-201-X, Amended Resident Income Tax Return

Generally, an amended return claiming credit for, or a refund of, an overpayment must be filed within three years of the date that the original return was filed, or within two years of the date the tax was paid, whichever is later. However, if you file an amended federal return showing a change in your taxable income, tax preference items, total taxable amount or capital gain or ordinary income portion of a lump-sum distribution, or credit for child and dependent care expenses, you must also file an amended New York State return within 90 days of the date you amend your federal return.

You must also file an amended return to correct any error on your original state return, and to report changes made by the Internal Revenue Service.

If the Internal Revenue Service changes the taxable income, tax preference items, total taxable amount or capital gain or ordinary income portion of a lump-sum distribution, or disallows your refund claim or credit for child and dependent care expenses that you reported on your federal return, you must report these changes to the New York State Tax Department within 90 days from the date the Internal Revenue Service makes its final determination.

To amend your 1993 return, you must use 1993 Form IT-201-X. Since we cannot process your amended return until we have completed the processing of all original returns, there may be some delay in processing your amended return. If you need forms, see *How to Get Forms* on page 4.

For more information, see Publication 380, *How to Amend Your New York State Income Tax Return*.

Form CT-33-D, Tax on Premiums Paid or Payable to an Unauthorized Insurer on Risks Located Within New York State

Complete this form if you have purchased or renewed a taxable insurance contract from an insurer not authorized to transact business in New York State under a Certificate of Authority from the Superintendent of Insurance. You will be liable for a tax of 3.6% of the premium. The return must be filed within 60 days following the end of the calendar quarter in which the contract was purchased or renewed. For more information, see Form CT-33-D and TSB-M-90(9)C.

When to File

File your return as soon as you can after January 1, 1994, but no later than the due date, **April 15, 1994**. If you file late, you may have to pay penalties and interest. See *Penalties and Interest* on page 6.

Extension of time to file — If you know that you cannot meet the filing deadline, ask for an extension of time by filing New York State Form IT-370, *Application for Automatic Extension of Time to File for Individuals*. The time to file will be automatically extended for four months if you file Form IT-370 on time and pay any tax you owe with it. If you expect to either receive a refund or have no

and pay any tax you owe with it. If you expect to either receive a refund or have no amount of New York State, New York City or Yonkers income tax remaining unpaid as of the due date of your return, and you are filing federal Form 4868 to extend the time to file your federal return, you can also use a copy of federal Form 4868 to extend the time to file your New York return instead of filing Form IT-370. Write **New York State Copy** at the top of the form.

If you are required to pay any tax when you request your extension, mail Form IT-370 with your payment to NYS Income Tax, Processing Center, P O Box 1195, Albany NY 12201-1195.

If you are not required to pay any tax when you request your extension, mail Form IT-370 (or the copy of your federal Form 4868) to NYS Income Tax, W A Harriman Campus, Albany NY 12227-0125.

When you file, you must use Form IT-201; you cannot file Forms IT-100 or IT-200.

If, after asking for an extension of time to file using **paper** Form IT-370 or federal Form 4868, you choose to file your federal return electronically, you may still file your New York State resident income tax return electronically through August 15, 1994. Electronic returns may not be filed after this date.

If you are a US citizen or a US resident living and working abroad and you qualify for an automatic two-month extension of time to file your federal return, you are automatically granted a two-month extension of time to file your New York return. For more information, see Publication 88, *General Tax Information for New York State Nonresidents and Part-Year Residents*.

Where to File

Use the preaddressed envelope that came with your tax packet. If you do not have one, address your envelope as follows:

For refund returns —
NYS INCOME TAX
W A HARRIMAN CAMPUS — REFUND '93
ALBANY NY 12227-0125

For all other returns —
NYS INCOME TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227-0125

Reminders

Refunds/Real Property Tax Credit

Even if you do not have to file a return, you should file to get a refund if New York State, New York City or Yonkers income taxes were withheld from your pay. You may also be eligible for a refund if you are qualified to claim the real property tax credit. If you qualify, file Form IT-214 to claim the refund for this credit. For more information on the real property tax credit, see *Homeowners and Renters* on page 3 of these instructions.

Name and Social Security Number

You must enter your name and social security number on all forms you send to us. **If you are making a payment, write your social security number and 1993 Income Tax on your check or money order.**

Whole Dollar Amounts

You may round all money items on your return to the nearest dollar. For example, round \$10.49 to \$10; round \$10.50 to \$11. If you round to the nearest dollar, round for all amounts.

Household Credit

If you are single, with federal adjusted gross income of \$28,000 or less and cannot be claimed as a dependent on another taxpayer's federal return, you qualify for a \$20 to \$75 household credit.

If you are married filing jointly, head of household (with qualifying person) or a qualifying widow(er) with dependent child with federal adjusted gross income of \$32,000 or less and cannot be claimed as a dependent on another taxpayer's federal return, you qualify for a household credit of \$15 to \$75 plus \$5 to \$15 for each exemption you claim on your federal return.

If you are a New York City resident you may also qualify for a New York City household credit.

For more information on the **New York State** household credit, see the instructions for line 21 on page 8 of these instructions. For more information on the **New York City** household credit, see the instructions for line 24 on page 9 of these instructions.

Wage and Tax Statements

Your employer must give you a wage and tax statement — either federal Form W-2 or New York State Form IT-2102. This statement shows your total earnings and the amount of New York State, New York City and Yonkers taxes withheld from your pay during the year.

You must staple your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, *Return Assembly*, on page 11 of these instructions. If you have not received your wage and tax statement by February 15, 1994, or if the statement you received is incorrect, contact your employer.

Paid Preparers Must Sign Your Return

Anyone you pay to prepare your return must sign it and fill in the other blanks in the paid preparer's area on the back of your return. The preparer required to sign your return must sign it by hand; signature stamps or labels are not acceptable. If someone prepares your return and does not charge you, that person should not sign it.

Paid preparers may be subject to a penalty for failure to comply with certain requirements. For more information, see *Penalties and Interest* on page 6.

Paid preparers should get Publication 50, *Information for Paid Preparers of New York Income Tax Returns*, for more details.

Computer Filled-In Returns

If you use a computer to fill in your return, be sure you meet these requirements:

- If you do not use the official income tax forms that we provide, any computer-generated form you use must comply with the guidelines in Publication 75, *Specifications for Reproduction of 1993 New York State Income Tax Forms*.
- Your software must conform to current federal and state income tax laws.

Keep Copies of Your Tax Records

Please remember to keep a copy of your completed income tax return. Also keep copies of any books, records, schedules, statements or other related documents.

You may be asked by the Tax Department to provide copies of these records after you have filed your income tax return.

Penalties and Interest

Interest — Daily compounded interest will be charged on income tax that is not paid on or before April 15, 1994, even if you received an extension of time to file your return. Interest is a charge for the use of money and may not be waived.

If we have to pay interest to you because we don't issue your refund check by July 15, 1994 (or, if your return is filed after April 15, 1994, within 3 months from the date it was filed), it also will be compounded daily. However, interest will not be paid to you: (1) on the portion of your refund that is attributable to the real property tax credit or (2) if your return cannot be processed. To be processed, your return must show your name, address, social security number, signature and the information needed to mathematically verify your tax liability.

Late filing penalty — If you file late, you will be charged a penalty of 5% of the tax due for each month, or part of a month, the return is late, up to a maximum of 25%, unless you extend the time to file or attach to your return an explanation showing reasonable cause for the delay. If your return is more than 60 days late, this penalty will not be less than the lesser of \$100 or 100% of the amount required to be shown as tax due on the return reduced by any tax paid and by any credit that may be claimed. For information on filing an extension of time to file your return, see *When to File* on page 5 of these instructions.

Late payment penalty — If you do not pay your tax when due, you will be charged a penalty of 1/2 of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. This penalty is in addition to the interest charged for late payments.

This penalty may not be charged if you attach to your return an explanation showing reasonable cause for paying late.

If you figure your tax incorrectly — You may have to pay a penalty if the tax you report on your return is less than your correct tax. If you are off by more than 10% or \$2,000, whichever is more, you may have to pay this penalty. The penalty is 10% of the difference between the tax you reported and the tax you actually owe.

Negligence penalty — If your return does not show all of the tax imposed under the Tax Law, its rules or regulations, due to negligence or intentional disregard but not with intent to defraud, you will be charged a penalty of 5% of any deficient amount. In general, a deficiency is the difference between the correct tax and the tax shown on your return. In addition, 50% of the interest due on any underpayment resulting from negligence will be added to your tax.

Fraudulent returns — If any part of a deficiency is due to fraud, you will be charged a penalty of 50% of the deficiency. In general, a deficiency is the difference between the correct tax and the tax shown on your return. In addition, 50% of the interest due on any deficiency resulting from a fraudulent act will be added to your tax.

Frivolous returns — A penalty of up to \$500 will be imposed on any person who files a frivolous tax return. A return is considered frivolous when it does not contain information needed to judge the correctness of the tax

return, or reports information that is obviously and substantially incorrect, and intended to delay or impede the administration of Article 22 of the Tax Law or the processing of the return. This includes altering or striking out the preprinted language above the space provided for your signature. This penalty is added to any other penalty provided by law.

Failure of paid preparers to conform to certain requirements — A penalty of \$50 per return or claim for refund will be assessed a paid preparer for failure to comply with any of the following requirements:

- failure to sign the tax return or claim for refund;
- failure to include the identifying number of the paid preparer (If an individual paid preparer is an employee of an employer or a partner in a partnership that is a paid preparer, the return or claim for refund must also include the identifying number of the employer or partnership);
- failure to furnish a completed copy of the tax return or claim for refund to the taxpayer not later than the time the return is presented for the taxpayer's signature;
- failure to keep a completed copy of the return or claim for refund prepared for each taxpayer or to keep the name and identification number of each taxpayer for whom a return was prepared on a list and to make the copy or list available for inspection upon request.

The period for keeping a completed copy of the return or information on the list is three years after the due date of the return (without regard to extensions) or three years after the date the return was presented to the taxpayer for signature, whichever is later.

For each of the requirements listed above, a paid preparer may be subject to a maximum penalty of \$25,000.

New York Additions

New York additions are items you must add to the adjusted gross income from your federal return, and help determine whether or not you have to file a New York income tax return. Brief descriptions of the more common additions follow:

1. Interest income on state and local bonds (but not those of New York State and local governments within the state).
2. Interest or dividend income on US bonds or securities exempted from federal income tax but not from state income tax.
3. The amount of public employee 414(h) retirement contributions paid by Tier III or Tier IV members of the New York State and Local Retirement Systems, which includes the New York State Employees' Retirement System and the New York State Policemen's and Firemen's Retirement System; or Tier III or Tier IV members of the New York State Teachers' Retirement System; or employees of the State or City University of New York who belong to the TIAA/CREF Optional Retirement System; or any tier 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.

The amount that was deducted from your salary for health insurance and the welfare benefit fund surcharge if you were a career pension plan member of:

- the New York City employees' retirement system; or
- the New York City Board of Education retirement system.

4. Income taxes deducted in figuring federal adjusted gross income (i.e., deducted as a business expense on your federal return).
5. Interest expense on loans used to buy bonds and securities whose interest is exempt from New York State tax if you deducted that interest expense in figuring your federal adjusted gross income.
6. Amortization of bond premiums whose interest income is exempt from New York State tax and expenses relating to income exempt from New York State tax if you deducted the amortization or expenses in figuring your federal adjusted gross income.
7. The amount of New York State solar and wind energy credit you claimed for residential property later sold or disposed of at a gain if the basis of the property included the cost of your energy system.
8. The IRC 125 amounts deducted or deferred from your salary under a flexible benefits program established by the city of New York or certain other New York City public employers.

For a complete description of the above additions and also of less common ones such as safe harbor leases and special additional mortgage recording tax credit, see Publication 382, *How to Figure Your New York State Additions and Subtractions*.

Steps for Preparing Your Return

Prepare your federal return first; much of the information on your New York State return will be the same. In many cases when New York State and federal tax laws are similar, the New York instructions do not repeat all the requirements, but instead, explain the differences.

Step 1

Get all forms and publications you need.

If you need any forms or publications, see *How to Get Forms* on page 4.

Step 2

Get your tax records together.

If you received a salary or wages, get all your 1993 wage and tax statements together. These can be either New York Form IT-2102 or federal Form W-2. Only your employer can issue or correct these forms. If you have not received your wage and tax statements by February 15, or if the form you received is incorrect, contact your employer.

If you plan to take the real property tax credit, get all the supporting information and records you will need.

Step 3

Fill in your return.

Fill in your return using the line instructions for Form IT-200 that begin on this page or the instructions for Fast Form IT-100 that begin on page 13. Then continue with Step 4 on page 10.

Line Instructions for Form IT-200

All information on your return, except for your present address, must be for the calendar year January 1 through December 31, 1993. Make your entries in the white areas of Form IT-200.

Name and Address Box

Do not write in this box or attach your mailing label until you have completed and checked your return. Step 5 on pages 10 and 11 of these instructions will tell you how to complete this section of your return.

After you have completed and checked your return be sure to use your preprinted mailing label; if you do not, it may cause a delay in processing your return and your refund, if you are entitled to one.

Item B

Filing status

Show your filing status by checking only **one** box. In nearly all cases, you must use the same filing status on your state return that you used on your federal return. If you did not have to file a federal return, use the same filing status that you would have used for federal income tax purposes.

The only exceptions to this rule apply to married individuals who file a joint federal return and:

- (1) one spouse is a New York State resident and the other is a nonresident or part-year resident. In this case you must either:
 - (a) file separate New York returns using filing status ③; or
 - (b) file jointly, as if you both were New York State residents, using filing status ②.
- (2) you are unable to file a joint New York return because the address or whereabouts of your spouse is unknown or your spouse refuses to sign a joint New York return. In this case, you may file a separate New York return using filing status ③.

Caution - A separate return may be filed using exception (2) above **only** if you meet at least one of the following conditions:

- you can demonstrate that the address or whereabouts of your spouse is unknown, reasonable efforts have been made to locate your spouse and good cause exists for the failure to file a joint New York return; or
- reasonable efforts have been made to have your spouse sign a joint return, there exists objective evidence of alienation from your spouse such as judicial order of protection, legal separation under a decree of divorce or separate maintenance, or living apart at all times during the preceding year, and good cause exists for the failure to file a joint return.

Need Help?

We will answer your tax questions if you call us (see *Information* below), but we cannot fill in your return for you.

You can get help filling in your return from:

- Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). Volunteers will give free help to lower income, elderly, handicapped and non-English-speaking individuals. Watch for VITA and TCE information in your community or call toll-free **1 800 CALL TAX (1 800 225-5829)** for the location of the volunteer assistance site nearest you.
- Senior citizens centers; contact center for dates and times.
- Social service agencies.

Information

For **information** or answers to your New York State tax questions, call toll free (from New York State only) **1 800 CALL TAX (1 800 225-5829)**. From areas outside New York State, call (518) 438-8581. Telephone assistance is available from 8:30 a.m. to 4:25 p.m. Monday through Friday. To make sure that Tax Department employees give courteous responses and correct information to taxpayers, a Tax Department supervisor sometimes monitors telephone calls. No record is kept of any taxpayer's name, address or social security number.

If you want to write instead of calling, address your letter to **NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227**.

When to Call About Your Refund

Generally, early filers get their refund checks first. If you file after April 1, you may not receive your refund check for at least 12 weeks. If you have to call to ask where your refund check is, please wait until April 18;

then call our automated system toll free (from New York State only) 1 800 443-3200. From areas outside New York State, call (518) 438-6777.

Have a copy of your tax return available when you call.

Trying to Resolve a Problem with the Tax Department?

New York State has a Problem Resolution Program for taxpayers who have been unable to resolve a problem with the Tax Department. If you have a tax problem that you cannot clear up through normal channels, you may seek help from one of our Problem Resolution Officers (PROs).

You may call or write to the PRO serving your area. You can get the address and telephone number by calling us (see *Information* above).

Hotline for the Hearing and Speech Impaired

If you have a hearing or speech impairment and have access to a Telecommunications Device for the Deaf (TDD), you can get answers to your New York State tax questions by calling our toll-free hotline 1 800 634-2110 (within New York State). Hours of operation are from 9:00 a.m. to 4:15 p.m. Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use. In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for disabled persons, please call the numbers listed under *Information* above.

return, report the same income you would have reported for federal income tax purposes.

Line 2

Taxable interest income

Enter the taxable interest income reported on your federal return. If you did not have to file a federal return, report the same interest income you would have reported for federal income tax purposes.

Line 3

Dividends

Enter the dividends reported on your federal return. If you did not have to file a federal return, report the same dividend income you would have reported for federal income tax purposes.

Line 4

Taxable refunds, credits or offsets of state and local income taxes

Enter the amount of taxable state and local income tax refunds, credits or offsets included as income on your federal return. Also enter this amount on line 12.

If you did not have to file a federal return, report the same amount of taxable state and local income tax refunds, credits or offsets you would have reported for federal income tax purposes.

Item C

Did you itemize your deductions on your 1993 federal return?

If you itemized your deductions on your 1993 federal income tax return check the **Yes** box. If you claimed the standard deduction on your federal return, check the **No** box.

Item E

Do you need a tax packet (IT-200-P) sent to you next year?

If you use a paid preparer, or if you use computer software to prepare your return, or if for any other reason you do not need a tax packet mailed to you for next year's taxes, please check the box at item E of your Form IT-200. By checking this box, you will help us reduce printing and mailing costs.

When you check the box, we will send you a mailing label that you or whoever prepares your return should use on your 1994 return.

Tax Computation

Line 1

Wages, salaries, tips, etc.

Enter the total of all wages, salaries, fringe benefits and tips you reported on your 1993 federal return, including any that were not reported by your employer on a wage and tax statement. If you did not have to file a federal

8 Line Instructions

Line 5

Unemployment compensation

Enter the unemployment compensation reported on your federal return.

If you did not have to file a federal return, report the same unemployment compensation you would have reported for federal income tax purposes.

Line 6

Add lines 1 through 5 and enter the total on line 6. This should be the same as the total income on your federal Form 1040A or 1040 or the adjusted gross income on your federal Form 1040EZ.

Line 7

Individual retirement arrangement (IRA) deduction

Enter the individual retirement arrangement (IRA) deduction reported on your federal return. If you are married and filing a joint return (filing status ②) and both of you claimed an IRA deduction on your federal return, enter the **total** of both spouses' IRA deductions. If you did not have to file a federal return, claim the same deduction you would have claimed for federal income tax purposes.

Line 8

Subtract line 7 from line 6 and enter the result on line 8. This should be the same as the adjusted gross income on your federal Form 1040A, 1040 or 1040EZ.

Certain items of income not taxed by the federal government are taxed by New York State

These *New York additions* must be added to federal adjusted gross income. The only New York additions reported on Form IT-200 are public employee contributions (line 9) and IRC 125 amounts from the New York City flexible benefits program (line 10).

Line 9

Public employee contributions

Identify any of the following that apply to you by writing the item number and the amount of each in the white area on line 9. Enter the total amount on line 9 in the money column.

1. The amount of 414(h) retirement contributions shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1), or federal Form W-2 (Copy 2), if you were:
 - a Tier III or Tier IV member of the New York State and Local Retirement Systems, which include the New York State Employees' Retirement System and the New York State Policemen's and Firemen's Retirement System, or
 - a Tier III or Tier IV member of the New York State Teacher's Retirement System or
 - an employee of the State or City University of New York who belongs to the TIAA/CREF Optional Retirement System or
 - any tier 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 (section 612(h)(26) of the Tax Law

2. The amount shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2) that was deducted from your salary for health insurance and the welfare benefit fund surcharge if you were a career pension plan member of:

- the New York City employees' retirement system, or
- the New York City Board of Education retirement system.

Do not enter on line 9 contributions to a section 401(k) deferred arrangement, section 403(b) annuity or section 457 deferred compensation plan.

Line 10

Flexible benefits program (IRC 125)

If you were employed by only one of the following agencies, enter your IRC 125 amount in the money column.

If you were employed by more than one of the following agencies, write the name of each agency and the IRC 125 amount in the white area on line 10. Enter the total amount on line 10 in the money column.

The IRC 125 amount(s) shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2) that was deducted or deferred from your salary (section 612 (b)(31) of the tax law) under a flexible benefits program established on your behalf by the city of New York and certain other New York City public employers (City University of New York, New York City Health and Hospitals Corporation, New York City Transit Authority, New York City Housing Authority, New York City Off-Track Betting Corporation, New York City Rehabilitation Mortgage Insurance Corporation, New York City Board of Education, New York City School Construction Authority, Manhattan and Bronx Surface Transit Operating Authority or the Staten Island Rapid Transit Authority).

Certain items of income taxed by the federal government are not taxed by New York State

These *New York subtractions* must be subtracted from your federal adjusted gross income. The only New York subtractions reported on Form IT-200 are taxable refunds, credits or offsets of state and local income taxes (line 12) and interest income on US government bonds (line 13).

Line 13

Interest income on US government bonds

Enter on line 13 the amount of interest income from US government bonds or other US government obligations that is included in your federal adjusted gross income. (This may be all or part of the line 2 amount, or it may be zero. Check your interest income records to determine the correct amount to enter on line 13.) Interest income on bonds or other obligations of the US government is **not** taxed by New York State. Include on line 13 dividends you received from a regulated investment company (mutual fund) that invests in obligations of the US government and meets the 50% asset requirement each quarter. Once this requirement is met, the portion of the dividends you received that may be included on line 13 is based upon the portion of taxable income received by the mutual fund that is derived from federal obligations (section 612(c)(1) of the Tax Law). Information regarding the 50% asset requirement and figuring your allowable subtraction (if any) should be obtained from the mutual fund

Line 15

New York dependent exemptions

Enter on line 15 your New York dependent exemptions from line c of the worksheet on the back of Form IT-200. Federal Form 1040EZ filers enter "0" on line 15. New York exemptions are allowed only for your dependents. Personal exemptions for you, and your spouse if you are married, are not allowed on your New York State return. If you did not file a federal return, enter on lines a and b of the worksheet the number of exemptions that would be allowed for federal income tax purposes.

Line 17

Taxable income

Subtract line 16 from line 11 and enter the difference on line 17. If line 16 is more than or equal to line 11, enter "0" on line 17 and skip to line 30. If line 17 is \$65,000 or more, **stop**; you cannot file on this form. You must file your return using **Form IT-201**.

Line 18

New York State tax

Find your New York State tax by using the *State Tax Table* on blue pages 23 through 30 of these instructions. Be sure to use the correct column in the tax table. After you have found the correct tax, enter that amount on line 18.

There is an example at the beginning of the table to help you find the correct tax.

Line 19

New York State child and dependent care credit

You can claim this credit if you were allowed a child and dependent care credit on your federal return.

Enter in the boxes on line 19 the number of qualifying persons cared for in 1993 and the amount of **federal credit** (not expenses) for child and dependent care from federal Form 1040A, Schedule 2, Part II line 10, or, if you filed federal Form 1040, from federal Form 2441, Part II, line 10, before any limitations. To figure your New York credit, multiply the federal credit before any limitations by 20% (.20) and enter the result on line 19.

Line 21

New York State household credit

Depending on your filing status, enter your household credit from the table on the back of Form IT-200. You qualify to claim this credit if you checked the *No* box at item D on your Form IT-200 and if you checked:

- filing status ① only (**Single**) and the amount on Form IT-200, line 8, is **not** over \$28,000; or
- filing status ②, ③, ④ or ⑤ and the amount on Form IT-200, line 8, is **not** over \$32,000.

Filing Status ① only (Single) - Use *Household Credit Table I* on the back of Form IT-200 to find the amount of your New York State household credit.

Filing Status ②, ④ and ⑤ - Use *Household Credit Table II* on the back of Form IT-200 to find the amount of your New York State household credit. Married 1040EZ filers use column 2.

Filing Status ③ only (Married filing separate return) - Use *Household Credit Table III* on the back of Form IT-200 to find the amount of your New York State household credit.

Lines 23 through 26 and line 34 apply only to New York City taxes. If you are not subject to New York City taxes, do not fill in these lines.

Line 23

City of New York resident tax

If you were a resident of New York City enter your city resident tax on line 23.

A city of New York resident tax surcharge has been built into the tax table. The amount of the surcharge is determined by your filing status and level of taxable income.

Find your New York City resident tax by using the *City Tax Table* on white pages 31 through 38 of these instructions. Be sure to use the correct column in the tax table. After you have found the correct tax, enter that amount on line 23. There is an example at the beginning of the tables to help you find the correct tax.

Line 24

City of New York household credit

Enter your New York City household credit. You qualify to claim this credit if you checked the No box at item D on your Form IT-200 and if you checked:

- filing status ① and the amount on Form IT-200, line 8, is **not** over \$10,000; or
- filing status ②, ③, ④ or ⑤ and the amount on Form IT-200, line 8, is **not** over \$20,000.

Filing status ① only (Single) - Use *Household Credit Table IV* below to find the amount of your New York City household credit.

Filing status ②, ④ and ⑤ - Use *Household Credit Table V* below to find the amount of your New York City household credit. (Married 1040EZ filers use column 2)

Filing status ③ only (Married filing separate return) - Use *Household Credit Table VI* below to find the amount of your New York City household credit.

**City of New York
Household Credit Table IV
Filing status ① only (Single)**

If the amount on line 8 is:

Over	but not over	enter on line 24
.....	.....\$7,500*	..... \$15
\$ 7,500 .....	.....10,000	..... 10
10,000		No credit is allowed;

* This may be any amount up to \$7,500, including "0" or a negative amount. enter "0" on line 24

**City of New York
Household Credit Table V
Filing status ②, ④ and ⑤**

If the amount on line 8 is:

Over	but not over	And the number of exemptions from your federal return, line 6e, is: (Married 1040EZ filers use column 2)							over 7**
		1	2	3	4	5	6	7	
.....	.....\$15,000*	50	100	150	200	250	300	350	50
\$15,000 .....	.....17,500	25	50	75	100	125	150	175	25
17,500 .....	.....20,000	15	30	45	60	75	90	105	15
20,000		No credit is allowed; enter "0" on line 24.							

* This may be any amount up to \$15,000, including "0" or a negative amount.

** For each exemption over 7, add amount in this column to column 7 amount.

**City of New York
Household Credit Table VI
Filing status ③ only (Married filing separate return)**

If the total amount on line 8 from both returns is:

Over	but not over	And the number of exemptions from both federal returns, line 6e, is:							over 7**
		1	2	3	4	5	6	7	
.....	.....\$15,000*	25	50	75	100	125	150	175	25
\$15,000 .....	.....17,500	12.50	25	37.50	50	62.50	75	87.50	12.50
17,500 .....	.....20,000	7.50	15	22.50	30	37.50	45	52.50	7.50
20,000		No credit is allowed; enter "0" on both Forms IT-200, line 24.							

* This may be any amount up to \$15,000, including "0" or a negative amount.

** For each exemption over 7, add amount in this column to column 7 amount.

Line 26

City of New York nonresident earnings tax

Complete line 26 only if you are subject to the New York City nonresident earnings tax.

If you were not a New York City resident but earned wages or conducted a trade or business there (either as an individual or a member of a partnership), you are subject to the New York City nonresident earnings tax.

Fill in Form NYC-203, *City of New York Nonresident Earnings Tax Return*, and attach it to your return. Transfer the amount on Form NYC-203, line 9, to Form IT-200, line 26. For more information, see the instructions for Form NYC-203.

Lines 27, 28 and line 35 apply only to city of Yonkers taxes. If you are not subject to Yonkers taxes, do not fill in these lines.

Line 27

City of Yonkers resident income tax surcharge

If you were a resident of Yonkers, enter your tax from the worksheet below.

Yonkers Worksheet

- a. Amount from line 22. a. _____
- b. Amount from Form IT-214, *Real Property Tax Credit for Homeowners and Renters*, line 17, if any. b. _____
- c. Subtract line b from line a. c. _____
- d. Yonkers resident tax rate (15%). d. .15
- e. Multiply line c by line d. Enter this amount on Form IT-200, line 27. e. _____

Line 28

City of Yonkers nonresident earnings tax

Complete line 28 only if you are subject to the city of Yonkers nonresident earnings tax.

If you were not a Yonkers resident but earned wages or conducted a trade or business there (either as an individual or a member of a partnership), you are subject to the Yonkers nonresident earnings tax. Fill in Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*, and attach it to your return. Transfer the amount on Form Y-203, line 6 to Form IT-200, line 28. For more information, see the instructions for Form Y-203.

Line 30

Return a Gift to Wildlife

If you want to Return a Gift to Wildlife, enter the amount on line 30. The amount you give must be in whole dollars: \$5, \$10, \$20 or any other dollar amount. Your gift will reduce your refund or increase your tax payment. Also, you cannot change the amount you give after you file your return. For more information about a gift to wildlife, see page 12 of these instructions.

Line 32

Real property tax credit

If you qualify, enter your real property tax credit. To claim this credit, fill in Form IT-214 and transfer the amount on Form IT-214, line 17 to Form IT-200, line 32. Attach Form IT-214 to your return. For more information, see the *Instructions for Form IT-214* on page 15.

Line 33**Total New York State tax withheld**

Enter your total **New York State** tax withheld as shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). If you are married and filing a joint return, enter your combined New York State tax withheld.

Remember to attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, *Return Assembly* on page 11 of these instructions. The amount on line 33 should be the same as the total **New York State** tax withheld on your statement(s).

Line 34**Total city of New York tax withheld**

Enter your total **New York City** tax withheld as shown on your wage and tax statement(s). If you are married and filing a joint return, enter your combined New York City tax withheld.

Remember to attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, *Return Assembly* on page 11 of these instructions. The amount on line 34 should be the same as the total **City of New York** tax withheld on your statement(s).

Line 35**Total city of Yonkers tax withheld**

Enter your total **Yonkers** tax withheld as shown on your wage and tax statement(s). If you are married and filing a joint return, enter your combined Yonkers tax withheld.

Remember to attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, *Return Assembly* on page 11 of these instructions. The amount on line 35 should be the same as the total **City of Yonkers** tax withheld on your statement(s).

Line 37**Refund**

If line 36 is more than line 31, subtract line 31 from line 36 and enter your refund on line 37.

You must file a return to get a refund. The Tax Department will not refund an amount of one dollar or less unless you attach to your return a signed statement asking for it.

Collection of debts from your refund — We will keep all or part of your refund if (1) you owe a federal, New York State, New York City or Yonkers tax liability; or (2) we have been notified by the New York State Department of Social Services that you owe past-due support; or (3) you owe a past-due debt because you have defaulted on (or a judgment was filed against you because you have not repaid) a student loan guaranteed by the New York State Higher Education Services Corporation or a Federal Perkins/National Defense/National Direct, health professions or nursing student loan provided to students at state-operated units of the State University of New York or the City University of New York.

We will also keep all or part of your refund if you owe a past-due legally enforceable debt to a New York State agency. A state agency includes any state department, board, bureau, division, commission, committee,

public authority, public benefit corporation, council, office, or other governmental entity performing a governmental or proprietary function for the state.

Any amount over your debt will be refunded.

Disclaiming of spouse's debt — If you checked filing status ② 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 it (not a photocopy) to your original return. We need the information on it to process your refund as quickly as possible. Once you have filed your return, you cannot file an amended return to disclaim your spouse's defaulted student loan or past-due support liability or past-due legally enforceable debt owed to a state agency. (However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due support or past-due legally enforceable debt owed to a state agency and you did not attach Form IT-280 to your return. You will then have ten days from the date of notification to file Form IT-280. However, this will result in a delay in your refund and extra work for you.) For more information, see Form IT-280.

If you have any questions about whether you owe a past-due legally enforceable debt to a state agency, contact that particular state agency.

If you have any questions about whether you owe a federal, New York State, New York City or Yonkers tax liability, past-due support, whether you paid your HESC guaranteed or state or city university student loan or about the amount owed, call or write to the agency shown below:

 For a federal tax liability only —

(518) 472-3608
IRS SPECIAL PROCEDURES FUNCTION
LEO O'BRIEN FEDERAL BUILDING
CLINTON AND NORTH PEARL STREETS
ALBANY NY 12207

(718) 596-3770
INTERNAL REVENUE SERVICE
P O BOX 911 G P O
BROOKLYN NY 11202

1 800 829-1040
INTERNAL REVENUE SERVICE
P O BOX 1040 NIAGARA SQUARE STATION
BUFFALO NY 14202

(212) 732-0100
INTERNAL REVENUE SERVICE
625 FULTON STREET
BROOKLYN NY 11201

 For a New York State, New York City or Yonkers tax liability only —

1 800 835-3554
(from the continental U.S. only)
From areas outside New York State, call
(518) 482-0778
NYS TAX DEPARTMENT
TAX COMPLIANCE DIVISION
W A HARRIMAN CAMPUS
ALBANY NY 12227

 For past-due support only —

(518) 473-8029
NYS DEPARTMENT OF SOCIAL SERVICES
OFFICE OF CHILD SUPPORT ENFORCEMENT
FISCAL OPERATIONS UNIT
P O BOX 14 - ONE COMMERCE PLAZA
ALBANY NY 12260

 For HESC guaranteed student loans only —

1 800 666-0991
NYSHESC
99 WASHINGTON AVENUE
ALBANY NY 12255

 For State University student loans only — (FEDERAL PERKINS/NDSL/HPSL/NSL ONLY)

(518) 443-5626
STUDENT LOAN SERVICE CENTER
STATE UNIVERSITY OF NEW YORK
SUNY PLAZA
ALBANY NY 12246

 For City University student loans only —

(212) 397-5620
FEDERAL PERKINS/NDSL/NSL
DEPARTMENT
ROOM 1696
CITY UNIVERSITY OF NEW YORK
UNIVERSITY ACCOUNTING OFFICE
555 WEST 57TH STREET
NEW YORK NY 10019

Line 38**Amount you owe**

If line 36 is less than line 31, subtract line 36 from line 31 and enter the amount you owe on line 38.

If you owe more than one dollar, attach your payment to the area indicated on the front of your return. Make your check or money order payable to **New York State Income Tax** and write your social security number and **1993 Income Tax** on it. Do not send cash. You do not have to pay one dollar or less.

Penalty for not paying enough tax during the year (Estimated Tax Penalty)

If line 38 is at least \$100 and, in addition, represents more than 10% of the tax shown on your return, you may owe a penalty. Generally, you are not subject to a penalty if your 1993 prepayments equal at least 100% of your 1992 tax (based upon a return covering 12 months).

For more information, see Publication 150, *Estimated Tax Rules Limiting Use of Prior Year's Tax*, and get Form IT-2105.9, *Underpayment of Estimated Income Tax by Individuals and Fiduciaries*, to see if you owe a penalty and to figure the amount.

If you owe a penalty you cannot file Form IT-200. You must file Form IT-201 and Form IT-2105.9.

Now continue with Step 4 below.

Step 4

Check the figures on your return and any attachments.

Step 5

Complete the top of your return.

Mailing Label — Remove the peel-off label from the cover of your packet and place it in the name and address box at the top of your return. Check the label to make sure the information on it is complete and correct:

Carrier Route Designation		Sequence No.	
School District Code	County	Social Security Number (s)	
Name			
Number and Street			
City	State	ZIP code	

On the label is a series of numbers which shows your social security information, a single letter that indicates the form you filed last year, and the carrier route (CR) designation for the post office. The number sign (#) that appears on some labels at the right of the school district code is for mail-sorting purposes only.

- If your name (or spouse's name) or address is wrong, cross it out and make the corrections directly on the label.
- If any other information is incorrect or missing — or if you do not have a mailing label — enter the correct information in the white spaces. If you file a joint return and you and your spouse have different last names, separate the names with the word *and* (e.g., Brown, Mary L. and Smith, John C.). Be sure your social security numbers are in the same order as your names. (Your social security number(s) is printed directly above your name(s); your county of residence is in the middle.) If this information is not on your label, enter it in the white spaces at the top of the form.

School district name and code number — If it is missing or incorrect, enter the name and code number of your public school district. This is the district where you were a resident on December 31, 1993. School districts and code numbers are on pages 19 through 22 of these instructions. If you do not know the name of your school district in which you lived on December 31, 1993, contact your nearest public school.

You must enter your school district name and code number even if you were absent from the school district temporarily, if the school your children attended was not in your school district, or if you had no children attending school. **School aid may be affected if the school district or code number is not correct.**

Permanent home address

Enter your permanent home address within New York State on December 31, 1993, if it is not the same as the address on your mailing label.

We ask for your permanent home address to verify your school district name and code number, which are used in figuring state aid to local school districts.

Your permanent home address is the address of the dwelling place in New York State where you actually live, whether you or your spouse own or rent it. A summer or vacation home is not your permanent home.

Your permanent home address is not always the same as the mailing address that is entered on your income tax return. For example, you may use a post office box number for your mailing address; this is not your permanent home address.

- If you use a paid preparer and you use the preparer's address as your mailing address, enter the address of your permanent home in the space provided.
- If you are a permanent resident of a nursing home, enter the nursing home address as your permanent home address.
- If you are in the armed forces and your permanent home was in New York State when you entered the military, enter your New York permanent home address regardless of where you are stationed.
- If you moved after December 31, 1993, enter your permanent home address as of December 31, 1993, **not** your current home address.

If you do not have a mailing label, enter all of the following information in the white spaces at the top of your return:

- name and address** (both names if filing a joint return);
- permanent home address** (if different from mailing address);
- social security number(s)**;
- New York State county of residence** on December 31, 1993;
- school district name and code.**

Step 6

Sign and date your return at the bottom.

You must sign and date your return. If you are married and filing a joint return, you both must sign it. **Your return cannot be processed if you do not sign it.**

Keep a copy of your return and any attachments for future reference. If someone prepares your return for you, be sure to get a copy for your records.

If the return is for someone who died and there is no surviving spouse to sign it, the name and address of the person signing it must be printed or typed below the signature.

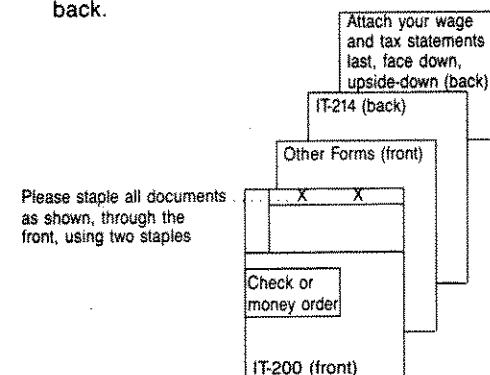
A paid preparer must also sign your return. If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area on the back of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

Step 7

Return Assembly

Illustrated below is the correct way to assemble your return and the various attachments for the most efficient handling. You can help ensure that your return (and your refund, if you are entitled to one) is processed as quickly as possible by taking a few moments to assemble your forms as shown.

- If you are filing Form IT-280, *Nonobligated Spouse Allocation*, please clip it, along with any correspondence and payments, to the front of your return, with the payments on top.
- Clip payments, if any, to the front of your return.
- Form IT-200, face up.
- Attach any other forms (IT-214 filers see below) you may have had to fill out, face up, behind your return.
- If you are filing Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*, attach that form behind the others, face down.
- Attach your wage and tax statements last, face down, upside-down.
- Please attach photocopied forms back to back.



Step 8

Checklist

Before you mail your return, a quick check will help you avoid common errors that may delay your refund. **Did you:**

- attach your peel-off label?** If you do not have a label, did you enter your name, address, social security number(s), county of residence, school district name and school district code number at the top of your return?
- enter your permanent home address** (if different from your mailing address)?
- check the box for item (E) on the front of Form IT-200 if you do not need a tax packet mailed to you for next year?**
- check appropriate boxes for items (B), (C) and (D), and at item (F), enter the number of exemptions from your federal Form 1040A or 1040, or enter "0" if you filed federal Form 1040EZ?**
- enter the amount of your New York dependent exemptions?**
- claim any adjustments or credits that you may qualify for?**
- use the correct tax table(s)?**
- figure your New York State child and dependent care credit by entering the number of qualifying persons cared for in 1993 and the amount of federal credit for child and dependent care in the boxes on line 19 of Form IT-200?**
- sign your return** (both husband and wife must sign a joint return)?
- attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2)?**
- make your check or money order payable to New York State Income Tax for the full amount you owe?**
- write your social security number and 1993 Income Tax on your check or money order?**

Step 9

Use the preaddressed mailing envelope.

To speed your refund, use the preaddressed envelope that came with your tax packet. If you are claiming a refund, mark an "X" in the box on the front of the envelope. If you do not have a preaddressed envelope, address your envelope —

For refund returns:
 NYS INCOME TAX
 W A HARRIMAN CAMPUS - REFUND '93
 ALBANY NY 12227-0125

For all other returns:
 NYS INCOME TAX
 W A HARRIMAN CAMPUS
 ALBANY NY 12227-0125

Resolving Tax Problems

The best ways to avoid tax problems are to keep accurate tax records and to stay on top of current tax requirements. These instructions contain information that can help you do both; the instructions list free publications you can order and give toll-free numbers you can call for answers to your specific questions.

Most tax problems can be resolved informally. If your refund is late, call our toll-free refund information number; if you receive a tax deficiency notice that you think is in error, promptly call the number listed on the notice. These instructions also list a toll-free number for ordering any forms you might need.

If you have a problem with the Tax Department which you have not been able to resolve through normal channels, or if for any reason you have a complaint about the Tax Department, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

Our representatives will, depending upon the nature of your complaint, either give you the address and phone number of the Problem Resolution Officer in your area, or refer your complaint for further investigation and analysis.

Our Problem Resolution Officers are available to assist you when you have repeatedly attempted to clear up a difficulty and you have been unable to do so.

Problem Resolution Officers help remedy specific taxpayer circumstances that have not been resolved through routine departmental procedures.

Only a relative handful of tax problems fail to be resolved by these informal means. However, if you are issued a *Notice of Deficiency* or a refund denial and you feel that the Tax Department has made a mistake, you still have a number of options available to you:

- You can request a **conciliation conference** through the Bureau of Conciliation and Mediation Services. The conference is

conducted informally by a conferee who issues an order that is binding on the Tax Department, but not on you (you can appeal by filing a petition for a formal hearing, as explained below). To set up a conference, get a *Request for Conciliation Conference* by calling toll free 1 800 462-8100 (from areas outside New York State, call (518) 438-1073) or by writing to the Bureau of Conciliation and Mediation Services, NYS Tax Department, W A Harriman Campus, Albany NY 12227.

- You can request a **small claims hearing** before an impartial presiding officer if the disputed amount is within certain dollar limitations set by the *Rules of Practice and Procedure*. The presiding officer's decision is final, but at any time before the end of the small claims hearing, you can request a transfer to a formal hearing before an administrative law judge. A copy of the *Rules of Practice and Procedure* will be sent to you when you request a petition form as explained in the following paragraphs.
- You can file a petition for a **Tax Appeals hearing**. The hearing is held before an administrative law judge, and both you and the Tax Department may appeal the judge's decision to the Tax Appeals Tribunal. The Tax Department cannot seek a review of the Tribunal's decision, but you can by instituting an Article 78 proceeding in the Appellate Division of the State Supreme Court. You can get the petition forms by writing to the Division of Tax Appeals, Riverfront Professional Tower, 500 Federal Street, 4th Floor, Troy NY 12180-2894.

Regardless of which appeal option you exercise, you may appear on your own behalf or you may have an authorized representative present your case for review. An authorized representative must have Power of Attorney from you in order to appear on your behalf. Further, your representative must be in compliance with the Ethics in Government Act which restricts appearances by former Tax Department employees. A summary of these restrictions is included on the back of Form DTF-14, *Power of Attorney (Individual)*.

Privacy Notification

Our authority to require personal information, including social security numbers, is found in sections 651, 652, 658, 697, 1306, 1312, 1332 and 1342 of the Tax Law, Article 2-E of the General City Law, and related parts of our personal income tax regulations.

We will use this information primarily to process your tax return and collect your personal income tax for the state or city of New York, the income tax surcharge on residents for the city of Yonkers or the earnings tax on nonresidents for the city of New York or Yonkers, whichever may apply to you. We may also use it to help enforce other taxes under the Tax Law, for tax refund offset programs and exchange of tax information programs authorized by sections 171-a, 171-b, 171-c, 171-d, 171-e, 171-f, 171-g and 697 of the Tax Law, and for any other purposes authorized by law.

Your failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law or the Penal Law.

Our authority to maintain this information is found in section 697(e) of the Tax Law and a related section of our personal income tax regulations. This information will be maintained by the Director Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.

Don't Delay Your Refund

We want to send your refund to you as soon as possible. You can help us by filing an error-free return. Be sure that you have checked your correct filing status, and that you have signed your return and attached your wage and tax statements so that we do not have to send your return back to you. Please check the figures on your return and carefully follow Steps 5, 6, 7, 8 and 9 on pages 10 and 11 of these instructions.

When you Return a Gift to Wildlife

you are investing in the future of New York State's fish and wildlife. The return of the bald eagle and the peregrine falcon, for example, would not have been possible without your gifts.

As New Yorkers, we all have a vested interest in our natural resources. The dividends are endless for you and future generations.

Return a Gift to Wildlife is a fund dedicated to the maintenance and enhancement of our fish and wildlife. Don't forget to Return a Gift to Wildlife on your New York State Tax Form.

If you would like to donate directly or to receive additional information do so by writing to:

RETURN A GIFT TO WILDLIFE, NYS DEC, 50 WOLF ROAD - ROOM 532, ALBANY NY 12233-4830



Instructions for Preparing Fast Form IT-100

Step 1

Get your tax records together.

If you received a salary or wages, get all your 1993 wage and tax statement(s) together. These will be either New York State Form IT-2102 or federal Form W-2. Only your employer can issue or correct these forms. If you have not received your wage and tax statement(s) by February 15, or if the form you received is incorrect, contact your employer.

Much of the information you need for Fast Form IT-100 comes from your federal return. Where possible, we have provided the specific line numbers on the federal form from which you can copy this information.

If you did not have to file a federal return but you must file a New York return, use the federal instructions to determine your filing status, the number of federal exemptions you may claim, your income and adjustments to income and any federal credit for child and dependent care.

If you need help, call toll free (from New York State only) 1.800.CALL.TAX (1.800.225.5829). From areas outside New York State, call (518) 438-8581.

Item (C)

Were you a resident of the city of New York for all of 1993?

If you were a city of New York resident for all of 1993, check the Yes box. If not, check the No box. If you were a resident for part of the year, you must use Form IT-201.

If you were not a resident of New York City for any part of the year but earned wages there, you must use Form IT-200.

Item (D)

Were you a resident of the city of Yonkers for all of 1993?

If you were a city of Yonkers resident for all of 1993, check the Yes box. If not, check the No box. If you were a resident for part of the year, you must use Form IT-201.

If you were not a resident of Yonkers for any part of the year but earned wages there, you must use Form IT-200.

The information for lines 1 through 8 should be the same as on your federal return. If you did not have to file a federal return, report the same information that you would have reported if you had filed one.

Line 1

Number of federal exemptions

Enter the number of exemptions claimed on your federal return. We will figure the number of exemptions that you can claim for your dependents, since personal exemptions for you and for your spouse, if you are married, are not allowed on your New York State return.

Line 2

Wages, salaries, tips, etc.

Enter the total wages, salaries and tips you reported on your 1993 federal return. Include all wages, salaries and tips even if they were not reported by your employer on a wage and tax statement.

Line 3

Taxable interest income

Enter the taxable interest income reported on your federal return.

Line 4

Interest income on US government bonds

Enter any interest income on bonds or other obligations of the United States government that you included on line 3.

Interest income on US government bonds is not subject to New York State income tax. Therefore, any amount entered on line 4 will reduce your tax liability.

Line 5

Dividends

Enter the dividends reported on your federal return.

Line 6

Unemployment compensation

Enter the unemployment compensation reported on your federal return.

Line 7

Individual retirement arrangement (IRA) deduction

Enter the IRA deduction from your federal return.

Lines 8a and 8b

Federal credit for child and dependent care

Enter on line 8a the number of qualifying persons cared for in 1993.

Enter on line 8b the amount of your federal credit for child and dependent care (not expenses) from federal Form 1040A, line 24a.

Line 9

Return a Gift to Wildlife

If you want to Return a Gift to Wildlife, enter the amount. It must be in whole dollars: \$5, \$10, \$20 or any other dollar amount. Your gift will reduce your refund or increase your tax payment. You cannot change the amount you give after you file your return.

Lines 10, 11 and 12

The information for lines 10, 11 and 12 is from your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). **The amounts you enter on these lines should be the same as the total New York State, city of New York and city of Yonkers tax withheld shown on your wage and tax statements. Be sure to attach these statements to your return as explained in Step 6, Attachments, on the next page.**

Line 10

New York State tax withheld

Enter the total New York State tax withheld as shown on your New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). Married couples must enter their combined New York State tax withheld.

Line 11

City of New York tax withheld

Enter the total city of New York tax withheld as shown on your New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). Married couples must enter their combined city of New York tax withheld.

Line 12

City of Yonkers tax withheld

Enter the total city of Yonkers tax withheld as shown on your New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). Married couples must enter their combined city of Yonkers tax withheld.

(Now continue with Step 3 below.)

Step 3

Check the figures on your return.

Step 2

Fill in your return.

Fill in Fast Form IT-100 using the line-by-line instructions that begin below. Then continue with Step 3 on this page.

IT-100 Line Instructions

All information on your return, except for your present address, must be for the calendar year January 1 through December 31, 1993.

We will figure your tax and send you a refund or a bill for any additional tax you owe. We will also send a statement showing how we figured your tax. If you do owe additional tax, you must pay it by April 15, 1994, or within ten days of the date of your bill, whichever is later.

Name and address box

Do not write in this box or attach your mailing label until you have completed and checked your return. Step 4 on the next page will tell you how to complete this section.

Item (A)

Filing status

Show your filing status by checking one box. If you filed a federal return, your filing status is the same. If you did not have to file a federal return, use the same filing status that you would have used for federal income tax purposes.

Item (B)

Can you be claimed as a dependent?

If you can be claimed as a dependent on another taxpayer's federal return, check the Yes box. If not, check the No box.

Step 4

Complete the top of your return.

Place the mailing label from your income tax packet, if you received one, in the name and address box at the top of your return. If the information on your mailing label is wrong, cross it out and make the corrections directly on the label.

If you do not have a mailing label, enter the following in the spaces at the top of your return:

- **your social security number** (and your spouse's social security number if you are married);
- **your name and address** (and your spouse's name if you are married). If you and your spouse have different last names, separate the names with the word *and* (e.g., Brown, Mary L. and Smith, John C.).
- **your New York State county of residence** (on December 31, 1993);
- **your school district name and code number** — Enter the name and code number of your public school district. This is the district where you were a resident on December 31, 1993. School districts and code numbers are listed, by county, in the instructions for Forms IT-200 and IT-201. If you do not know the **name** of your school district, contact your nearest public school. If you do not know the **code number** of your public school district, call the Taxpayer Assistance Bureau at 1 800 CALL TAX (1 800 225-5829).

You must enter the name of your school district and code number even if you were absent from your school district temporarily, if your children did not attend the school in your school district, or if you had no children attending school. **School aid may be affected if the school district code number is not correct.**

- **permanent home address** — Enter your permanent home address within New York State on December 31, 1993, if it is not the same as your mailing address.

We ask for your permanent home address to verify your school district name and code number, which are used in figuring state aid to local school districts.

Your permanent home address is the address of the dwelling place in New York State where you actually live, whether you or your spouse own or rent it. A summer or vacation home is not your permanent home.

Your permanent home address is not always the same as the mailing address on your income tax return. For example, you may use a post office box number for your mailing address; this is not your permanent home address.

If you are a permanent resident of a nursing home, enter the nursing home address as your permanent home address.

If you are in the armed forces and your permanent home was in New York State when you entered the military, enter your New York permanent home address regardless of where you are stationed.

If you moved after December 31, 1993, enter your permanent home address as of December 31, 1993, **not** your current home address.

Step 5

Sign and date your return at the bottom. Your return cannot be processed if you do not sign it. If you are married, you both must sign it.

Step 6

Attachments

You can help us process your return faster (and your refund, if you're entitled to one) by stapling your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), upside-down and face down, to the back of your Form IT-100. Please staple it twice, through the front, along the top edge of the form. If you are enclosing any correspondence with your return, please clip it to the front of Form IT-100.

Step 7

Checklist

Before you mail your return, a quick check will help you avoid common errors that may delay your refund. **Did you:**

- apply the mailing label from your income tax packet or, if you did not receive one, enter your social security number(s), name, address, county of residence and school district name and code number at the top of your return?
- enter your permanent home address (if different from your mailing address)?
- check appropriate boxes for items (A) through (D)?
- enter the number of your federal exemptions?
- claim the IRA deduction or child care credit (if you qualify)?
- sign your return?
- attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2)?

Step 8

Mail your return as soon as you can after January 1, 1994, but not later than April 15, 1994, to avoid penalty and interest. Mail your return to:

NYS INCOME TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227-0125

Don't Delay Your Refund

We want to send your refund to you as soon as possible. You can help us by filing an error-free return. Be sure that you have checked your correct filing status and that you have signed your return and attached your wage and tax statements so that we do not have to send your return back to you. Please check the figures on your return and carefully follow steps 4, 5, 6, 7 and 8 above.

Information and assistance

For information or answers to your New York State tax questions, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581. Telephone assistance is available from 8:30 A.M. to 4:25 P.M. Monday through Friday. To make sure that Tax Department employees give courteous responses and correct information to taxpayers, a Tax Department supervisor sometimes monitors telephone calls. No record is kept of any taxpayer's name, address or social security number.

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

If you have a hearing or speech impairment and have access to a Telecommunications Device for the Deaf (TDD), you can get answers to your New York State tax questions by calling our toll-free hotline 1 800 634-2110 (within New York State). Hours of operation are from 9:00 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

New York additions

New York additions are amounts not included in your federal adjusted gross income that must be included on your New York State return. They also help determine whether you have to file a New York income tax return. New York additions include items such as:

- interest income on state and local bonds (except those of New York State and its localities); and
- interest or dividend income on US bonds or securities exempted from federal income tax but not from state income tax.

Other, less common additions include items such as the accelerated cost recovery system deduction, safe harbor leases and the special additional mortgage recording tax credit. For a complete description of New York additions, see Publication 382, *How to Figure Your New York Additions and Subtractions*.

Privacy Notification

Our authority to require personal information, including social security numbers, is found in sections 651, 652, 658, 697, 1306, 1312, 1332 and 1342 of the Tax Law, Article 2-E of the General City Law, and related parts of our personal income tax regulations.

We will use this information primarily to process your tax return and collect your personal income tax for the state or city of New York, the income tax surcharge on residents for the city of Yonkers or the earnings tax on nonresidents for the city of New York or Yonkers, whichever may apply to you. We may also use it to help enforce other taxes under the Tax Law, for tax refund offset programs and exchange of tax information programs authorized by sections 171-a, 171-b, 171-c, 171-d, 171-e, 171-f, 171-g and 697 of the Tax Law, and for any other purposes authorized by law.

Your failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law or the Penal Law.

Our authority to maintain this information is found in section 697(e) of the Tax Law and a related section of our personal income tax regulations. This information will be maintained by the Director Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.

Instructions for Form IT-214

Real Property Tax Credit

If your household gross income was \$18,000 or less, you may be entitled to a credit on your New York State income tax return for part of the real property taxes or rent you paid during 1993. If you do not have to file a return, you can file for a refund of the credit by using Form IT-214 only.

Who Qualifies

Homeowners — To qualify for the real property tax credit, you have to meet all of these conditions for the taxable year 1993:

- your household gross income was \$18,000 or less;
- you occupied the same New York residence for six months or more;
- you or your spouse paid real property taxes on your residence;
- you were a New York State resident for all of 1993;
- you could not be claimed as a dependent on someone else's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the current market value of all your real property (house, garage, land, etc.) was \$85,000 or less;
- any rent you received for nonresidential use of your residence was 20% or less of the total rent you received.

Renters — To qualify for the real property tax credit, you have to meet all of these conditions for the taxable year 1993:

- your household gross income was \$18,000 or less;
- you occupied the same New York residence for six months or more;
- you or your spouse paid rent for your residence;
- you were a New York State resident for all of 1993;
- you could not be claimed as a dependent on someone else's federal income tax return;
- your residence was not completely exempted from real property taxes;
- 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.

If you meet all of these conditions as a homeowner or renter, you are a qualified taxpayer and may be entitled to the real property tax credit.

You cannot file a real property tax credit claim form for a taxpayer who has died.

Definitions

All who share your residence and its furnishings, facilities and accommodations are **members of your household**, whether they are related to you or not.

Household members also include tenants, subtenants, roomers or boarders if they are **related** to you in any of the following ways:

- a son, daughter or a descendent of either;
- a stepson or stepdaughter;
- a brother, sister, stepbrother or stepsister;
- a father, mother or an ancestor of either;
- a stepfather or stepmother;
- a niece or nephew;
- an aunt or uncle;
- a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law or sister-in-law.

No one can be a member of more than one household at one time.

Household gross income is the total of the following income items that you and all members of your household received:

- Federal adjusted gross income (even if you don't have to file a federal return).
- New York State additions to federal adjusted gross income. For a list of these additions, see Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*, or the instructions for Form IT-201. For Form IT-200 filers, the New York State additions to federal adjusted gross income are shown on Form IT-200, line 9, Public employee 414(h) retirement contributions and line 10, IRC 125 amounts from the New York City flexible benefits program. See instructions for Form IT-200.
- Any part of the following items of income **not** included in either of the above:
 - the gross amount of pensions and annuities, including railroad retirement benefits, all payments received under the federal Social Security Act and veterans' disability pensions;
 - support money including foster care support payments;
 - income earned abroad exempted by section 911 of the Internal Revenue Code;
 - supplemental security income (SSI) payments;

- nontaxable interest received from New York State, its agencies, instrumentalities, public corporations or political subdivisions;
- workers' compensation;
- the gross amount of loss-of-time insurance. (For example, an accident or health insurance policy and disability benefits received under a "no-fault" automobile policy, etc.);
- cash public assistance and relief, other than medical assistance for the needy. (For example, cash grants to clients, emergency aid to adults, value of food vouchers received by clients, etc.) Do not include amounts received from the Home Energy Assistance Program (HEAP);
- nontaxable strike benefits.

Household gross income does not include food stamps, medicare, medicaid, scholarships, grants, surplus food or other relief in kind. It also does not include payments made to veterans under the Federal Veterans' Dioxin and Radiation Exposure Compensation Standards Act because of exposure to herbicides containing dioxin (agent orange), or pursuant to certain agent orange product liability litigation.

A **residence** is a dwelling that you own or rent, and up to one acre of land around it. It must be located in New York State. If your residence is on more than one acre of land, only the amount of real property taxes or rent paid that applies to the residence and only one acre around it may be used to figure the credit. (If you do not know how much rent or real property tax you paid for the one acre surrounding your residence, contact your local assessor.) Each residence within a multiple dwelling unit may qualify. A condominium, a cooperative or a rental unit within a single dwelling is also a residence.

A trailer or mobile home that is used only for residential purposes is also a residence.

Real property taxes paid are all current, prior and prepaid real property taxes, special ad valorem levies and assessments levied and paid upon a residence owned or previously owned by a qualified taxpayer (or spouse, if the spouse occupied the residence for at least six months) during the taxable year. You may elect to include real property taxes that are exempted from tax under section 467 (for persons 65 and older) of the Real Property Tax Law (veterans' tax exemption does **not** qualify). If you do not know this amount, contact your local assessor.

Real property taxes paid also include any real estate taxes allowed (or which would

be allowable if the taxpayer had filed returns on a cash basis) as a deduction for tenant-stockholders in a cooperative housing corporation under section 216 of the Internal Revenue Code.

If any part of your residence was owned by someone who was not a member of your household, include only the real property taxes paid that apply to the part you and other qualified members of your household own.

If your residence was part of a larger unit, include only the amount of real property taxes paid that can be reasonably applied to your residence.

If you owned and occupied more than one residence during the taxable year, add together the prorated part of real property taxes paid for the period you occupied each residence.

Rent constituting real property taxes paid is 25% of the adjusted rent paid on a New York residence during the taxable year. Adjusted rent is the rent paid after subtracting any charges for heat, gas, electricity, furnishings or board. If these charges are not separately stated, complete lines 22 through 25 of Form IT-214 to figure 25% of adjusted rent. Do not include any subsidized part of your rental charge in adjusted rent.

If any part of your residence was rented by someone who was not a member of your household, include in line 22 of Form IT-214 only the amount of rent you and members of your household paid.

If you moved from one rented residence to another rented residence during the taxable year, add 25% of adjusted rent paid for each residence.

Which Form to File

To claim the real property tax credit, complete Form IT-214, *Claim for Real Property Tax Credit*, and attach it to Form IT-200 or Form IT-201. (You cannot claim this credit on Fast Form IT-100.) If neither you nor your spouse has to file a New York return but you qualify to claim the credit, just file Form IT-214 to claim your credit payment.

If more than one member of your household qualifies for the credit, each must file a separate Form IT-214. However, if you are married and filing a joint tax return, you must file a joint claim on Form IT-214.

When to File

If you are filing a New York State income tax return, attach Form IT-214 to it. File your New York State income tax return as soon as you can after January 1, 1994, but not later than April 15, 1994.

If you don't have to file a New York State income tax return, file Form IT-214 as soon as you can after January 1, 1994.

Filing Form IT-214 for Past Years

If you did not file Form IT-214 for previous years, you may still be able to receive a real property tax credit for those years. To see if there is still time for you to file Form IT-214, see the table below:

Year	Last Date to File
1990	April 15, 1994
1991	April 17, 1995
1992	April 15, 1996

Amending Your Return to Claim a Real Property Tax Credit

If you previously filed Form IT-200 or Form IT-201 without claiming the real property tax credit, you may still be able to claim the credit. To claim the credit, file Form IT-201-X, *Amended Resident Income Tax Return*, with Form IT-214. Generally, you can amend your return within three years of the date the original return was filed or within two years of the date the tax was paid, whichever is later.

Need Help?

For answers to your New York State tax questions, call toll free (from New York State only) **1 800 CALL TAX (1 800 225-5829)**. From areas outside New York State, call (518) 438-8581. Telephone assistance is available from 8:30 a.m. to 4:25 p.m. Monday through Friday.

We will answer your tax questions if you call us, but we cannot fill in your return for you.

You can get help filling in your return from:

- Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). Volunteers will give free help to lower income, elderly, handicapped and non-English-speaking individuals. Watch for VITA and TCE information in your community or call the toll-free telephone number listed above for the location of the volunteer assistance site nearest you.
- Senior citizens centers; contact center for dates and times.
- Social service agencies.

Hotline for the Hearing and Speech Impaired

If you have a hearing or speech impairment and have access to a Telecommunications Device for the Deaf (TDD), you can get answers to your New York State tax questions by calling our toll-free hotline 1 800 634-2110 (within New York State). Hours of operation are from 9:00 a.m. to 4:15 p.m. Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities — In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for disabled persons, please call the numbers listed under *Need Help?* on this page.

Line Instructions — Form IT-214

Print or type the information requested in the name and address box at the top of page 1. Enter your name, address, social security number and county of residence as of December 31, 1993. Married taxpayers enter both social security numbers. On the bottom line of the name and address box, enter the address of the New York residence that qualifies you for this credit if it is different from your mailing address. If not, enter the word **same** on this line.

Line 1

If you were a resident of a nursing home or if your residence was completely exempted from property taxes in 1993, check the **Yes** box. If not, check the **No** box.

Generally, residents of nursing homes do not qualify for this credit because they share common living facilities (see definition of members of household). This situation usually disqualifies all residents of a nursing home since they are all considered to be members of one household which usually exceeds the household gross income level of \$18,000 and the average monthly rent level of \$450. If you are a resident of a nursing home and you check the **Yes** box, do **not** file Form IT-214 unless you attach a statement explaining how your household does not exceed these two limitations.

Some public housing projects are completely exempt from paying real property taxes. Residents of those projects do **not** qualify for this credit. Find out if your project is completely exempt from paying real property taxes by asking the management of your project. If you live in a public housing project and check the **Yes** box on line 1, do **not** file Form IT-214.

Line 2

Enter the number of members of your household, including yourself, who are filing a Form IT-214 for 1993. Count a joint claim filed by husband and wife as one Form IT-214. See the instructions for line 17 if more than one member of your household is filing Form IT-214.

Line 3

If any qualified member of your household was 65 or older on December 31, 1993, check the **Yes** box. If not, check the **No** box. Among other conditions (see *Who Qualifies*), a household member 65 or older must have paid real property taxes or rent

to qualify for this credit. If you checked the Yes box on line 3, indicating that you or a member of your household was 65 or older on December 31, 1993, enter the social security number of that person in the box *Qualifying social security number*. Enter **same** if it is your social security number.

Line 8

Check the appropriate box. If you owned your residence for part of the year and rented your residence for part of the year, check the *Own* box.

Complete Schedule A or B and Schedule C on the back of Form IT-214 before continuing with line 9.

Schedule A (Homeowners)

Enter on lines 18 and 19 any county, city, town, village or school district taxes and assessments that you and all qualified members of your household paid during 1993 (do not include penalty and interest charges). Persons age 65 or older may enter on line 20 the amount exempted from taxation under section 467 of the Real Property Tax Law (do not include the veterans' tax exemption). However, if you choose to make an entry on line 20, your credit, before limitation, will be only 25% (instead of 50%) of your eligible real property taxes. You may want to figure your credit both ways to see which results in the greater credit. Add lines 18 through 20 and enter the total on line 21. Transfer this amount to line 10 on the front of Form IT-214.

Schedule B (Renters)

Enter on line 22 the total rent you and all members of your household paid during 1993; do not include any subsidized part of your rental charge. Figure the amounts to be entered on lines 23, 24 and 25. Transfer the amount on line 25 to line 10, on the front of Form IT-214.

If the monthly average of your adjusted rent (line 24) was more than \$450, stop; you do not qualify for this credit.

Schedule C (Homeowners and Renters)

List the name, social security number and date of birth of everyone, including yourself, who lived in your household in 1993. If you need more space, list additional names on a separate sheet and attach it to Form IT-214. Enter in the box on line 26 the total number of household members.

Figure your household gross income by completing lines 27 through 34.

Enter on line 27 the total federal adjusted gross income of you and all members of your household. If you or any members of your household do not have to file a

federal return, include the amount that would be included in federal adjusted gross income if a federal return had been required.

Enter on line 28 the total additions to federal adjusted gross income required by section 612(b) of the Tax Law. For a list of these additions, see Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*, or the instructions for Form IT-201. For Form IT-200 filers, the New York State additions to federal adjusted gross income are shown on Form IT-200, line 9, Public employee 414(h) retirement contributions and line 10, IRC 125 amounts from the New York City flexible benefits program. See instructions for Form IT-200. Include the total of these additions that apply to you and all members of your household, even if a New York State income tax return is not required.

Enter on lines 29 through 33 the total of each type of income you and all members of your household received during 1993 that was not included on lines 27 and 28.

If someone was a member of your household for only part of the taxable year, include on lines 27 through 33 the income he or she received while a member of your household.

Add lines 27 through 33 and enter the total on line 34. Round this amount to the nearest whole dollar and transfer it to line 11 on the front of Form IT-214. If this amount is more than \$18,000, **stop**; you do not qualify for this credit.

Line 9

If you qualify for an exemption from taxation under section 467 of the Real Property Tax Law and elect to enter this exemption on line 20, check the *Yes* box. If not, check the *No* box.

Line 10

Real Property Taxes Paid or 25% of Adjusted Rent Paid

If you owned your residence for all of 1993, enter your real property taxes paid (from line 21) on line 10.

If you rented your residence for all of 1993, enter 25% of your adjusted rent paid (from line 25) on line 10.

If you owned your residence for part of the taxable year and rented your residence for part of the taxable year, add 25% of your adjusted rent paid (from Schedule B) to the prorated part of any charges you list on Schedule A. Enter the total on line 10.

Line 15

If you entered on line 20 any amount of taxes not paid due to the exemption for persons 65 or older (section 467 of the Real Property Tax Law), figure 25% of

line 14 and enter the result on line 15. If you did **not** make an entry on line 20, figure 50% of line 14 and enter the result on line 15.

Line 16

Credit Limitation

Using the following table, find your credit limitation according to the amount of your household gross income (line 11) and the age of qualified household members (line 3). Be careful to select your limitation from the proper column.

If the amount on line 11 is:	And you checked:	
	Yes on line 3, enter on line 16:	No on line 3, enter on line 16:
\$ * 0 to 1,000	\$375	\$75
1,001 to 2,000	358	73
2,001 to 3,000	341	71
3,001 to 4,000	324	69
4,001 to 5,000	307	67
5,001 to 6,000	290	65
6,001 to 7,000	273	63
7,001 to 8,000	256	61
8,001 to 9,000	239	59
9,001 to 10,000	222	57
10,001 to 11,000	205	55
11,001 to 12,000	188	53
12,001 to 13,000	171	51
13,001 to 14,000	154	49
14,001 to 15,000	137	47
15,001 to 16,000	120	45
16,001 to 17,000	103	43
17,001 to 18,000	86	41

* This may include a negative amount.

Line 17

Real Property Tax Credit

The real property tax credit for your household is the amount on line 15 or line 16 - whichever is less. Enter the lesser amount on line 17.

If more than one member of your household is filing Form IT-214, divide the line 17 amount equally among all filers. You can divide the line 17 amount any way you want if you each agree to the amount of your share and attach a copy of the agreement to your Form IT-214. Enter only your share of the line 17 amount on your Form IT-214 (and on your return if you have to file one).

If you are married and filing a joint Form IT-214, you do not have to divide the credit. However, if you do not want to apply your share of a credit to a debt owed by your spouse, you must also file Form IT-280, *Nonobligated Spouse Allocation* (see *Collection of debts from your refund and Disclaiming of spouse's debt* below).

If you are filing a 1993 New York State income tax return, transfer your line 17 amount to Form IT-200, line 32 or Form IT-201, line 70.

Your credit will be subtracted from the amount of tax you owe. Any amount over the tax you owe will be refunded to you.

Sign Form IT-214 and attach it to the return you are filing.

If you pay someone to prepare Form IT-214, the paid preparer must also sign it and fill in the other blanks in the paid

preparer's area. If someone prepares Form IT-214 for you and does not charge you, that person should not sign it.

Failure of paid preparers to conform to certain requirements - A penalty of \$50 per return or claim for refund will be assessed a paid preparer for failure to comply with any of the following requirements:

- failure to sign the tax return or claim for refund;
- failure to include the identifying number of the paid preparer (if an individual paid preparer is an employee of an employer or a partner in a partnership that is a paid preparer, the return or claim for refund must also include the identifying number of the employer or partnership);
- failure to furnish a completed copy of the tax return or claim for a refund to the taxpayer not later than the time the return is presented for the taxpayer's signature;
- failure to keep completed copy of the return or claim for refund prepared for each taxpayer or to keep the name and identification number of each taxpayer for whom a return or claim for refund was prepared on a list and to make the copy or list available for inspection upon request.

The period for keeping a completed copy of the return or information on the list is three years after the due date of the return (without regard to extensions) or three years after the date the return was presented to the taxpayer for signature, whichever is later. The period for keeping a completed copy of a claim for refund is three years from the time the claim for refund was presented to the taxpayer for signature.

For each of the requirements listed above, a paid preparer may be subject to a maximum penalty of \$25,000.

If you are not filing a 1993 New York State income tax return, sign and date Form IT-214 and mail it to: **NYS INCOME TAX, W A HARRIMAN CAMPUS — REFUND '93, ALBANY NY 12227-0125.**

Your real property tax credit payment will be mailed to you.

Collection of debts from your refund —

We will keep all or part of your refund if (1) you owe a federal, New York State, New York City or Yonkers tax liability; or (2) we have been notified by the New York State Department of Social Services that you owe past-due support; or (3) you owe a past-due debt because you have defaulted on (or a judgment was filed against you because you have not repaid) a student loan guaranteed by the New York State Higher Education Services Corporation or a Federal Perkins/National Defense/National Direct, health professions or nursing student loan provided to students at state-operated

units of the State University of New York or the City University of New York.

We will also keep all or part of your refund if you owe a past-due legally enforceable debt to a New York State agency. A state agency includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other governmental entity performing a governmental or proprietary function for the state.

Any amount over your debt will be refunded.

Disclaiming of spouse's debt - If you are married and you do not want to apply your part of the refund to your spouse's debt because you are not liable for it, fill in Form IT-280, *Nonobligated Spouse Allocation*, and attach it your return. If you do not have to file a return, attach it to Form IT-214. If you are filing Form IT-280 to disclaim your spouse's debt, **attach the completed form to your original return.** We need the information on it to process your refund as quickly as possible. Once you have filed your return, you cannot file an amended return to disclaim your spouse's defaulted student loan or past-due support liability or past-due legally enforceable debt owed to a state agency. (However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due support or past-due legally enforceable debt owed to a state agency and you did not attach Form IT-280 to your return. You will then have ten days from the date of notification to file Form IT-280. However, this will result in a delay in your refund and extra work for you.) For more information, see Form IT-280.

If you have any questions about whether you owe a past-due legally enforceable debt to a state agency, contact that particular state agency.

If you have any questions about whether you owe a federal, New York State, New York City or Yonkers tax liability, past-due support, whether you have repaid your HESC guaranteed or state or city university student loan, or about the amount owed call or write to the agency shown below:

For a federal tax liability only —

(518) 472-3608
IRS SPECIAL PROCEDURES FUNCTION
LEO O'BRIEN FEDERAL BUILDING
CLINTON AND NORTH PEARL STREETS
ALBANY NY 12207

(718) 596-3770
INTERNAL REVENUE SERVICE
P O BOX 911 G P O
BROOKLYN NY 11202

1 800 829-1040
INTERNAL REVENUE SERVICE
P O BOX 1040 NIAGARA SQUARE STATION
BUFFALO NY 14202

(212) 732-0100
INTERNAL REVENUE SERVICE
625 FULTON STREET
BROOKLYN NY 11201

For a New York State, New York City or Yonkers tax liability only —

1 800 835-3554
(from the continental U.S. only)
From areas outside New York State, call
(518) 482-0778
NYS TAX DEPARTMENT
TAX COMPLIANCE DIVISION
W A HARRIMAN CAMPUS
ALBANY NY 12227

For past-due support only —

(518) 473-8029
NYS DEPARTMENT OF SOCIAL SERVICES
OFFICE OF CHILD SUPPORT ENFORCEMENT
FISCAL OPERATIONS UNIT
P O BOX 14 - ONE COMMERCE PLAZA
ALBANY NY 12260

For HESC guaranteed student loans only —

1 800 666-0991
NYSHESC
99 WASHINGTON AVENUE
ALBANY NY 12255

For State University student loans only —

(FEDERAL PERKINS/NDSL/HPSSL/NSL ONLY)
(518) 443-5626
STUDENT LOAN SERVICE CENTER
STATE UNIVERSITY OF NEW YORK
SUNY PLAZA
ALBANY NY 12246

For City University student loans only —

(212) 397-5620
FEDERAL PERKINS/NDSL/NSL DEPARTMENT
ROOM 1696
CITY UNIVERSITY OF NEW YORK
UNIVERSITY ACCOUNTING OFFICE
555 WEST 57TH STREET
NEW YORK NY 10019

Privacy Notification

Our authority to require personal information, including social security numbers, is found in sections 651, 652, 658, 697, 1306, 1312, 1332 and 1342 of the Tax Law, Article 2-E of the General City Law, and related parts of our personal income tax regulations.

We will use this information primarily to process your tax return and collect your personal income tax for the state or city of New York, the income tax surcharge on residents for the city of Yonkers or the earnings tax on nonresidents for the city of New York or Yonkers, whichever may apply to you. We may also use it to help enforce other taxes under the Tax Law, for tax refund offset programs and exchange of tax information programs authorized by sections 171-a, 171-b, 171-c, 171-d, 171-e, 171-f, 171-g and 697 of the Tax Law, and for any other purposes authorized by law.

Your failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law or the Penal Law.

Our authority to maintain this information is found in section 697(e) of the Tax Law and a related section of our personal income tax regulations. This information will be maintained by the Director Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.

School Districts and Code Numbers

Use this list to find the name and code number of the public school district located in the county where you were a resident on December 31, 1993. (If you are a New York City resident, look for your listing after Nassau County.) Enter the school district name and code number at the top of the front of your return in the spaces provided. If you do not know the name of your school district, contact your nearest public school.

Caution: You must enter your school district and code number even if you were absent temporarily, if the school your children attended was not in your school district, or if you had no children attending school. School aid may be affected if the school district or code number is not correct.

School District Name School District Code Number	School District Name School District Code Number	School District Name School District Code Number	School District Name School District Code Number
Albany	Cattaraugus (Cont'd)	Chenango (Cont'd)	Delaware (Cont'd)
Albany 005	Forestville 198	Chenango Forks 107	Oneonta 464
Berne-Knox (Westerlo) 050	Franklinville 205	Cincinnatus 113	Roscoe 545
Bethlehem 051	Frewsburg 208	De Ruyter 141	Roxbury 547
Cairo (Durham) 076	Gowanda 230	Gilbertsville - Mt. Upton 222	Sidney 586
Cohoes 122	Griffith Institute (Springville) 244	Greene 238	South Kortright 601
Duanesburg 153	Hinsdale 277	Harpursville 259	Stamford 620
Green Island 236	Limestone 343	New Berlin 422	Unatego (Otego-Unadilla) 649
Greenville 240	Little Valley 347	South New Berlin 604	Walton 663
Guilderland 246	Olean 462	Norwich 455	Worcester 711
Maplewood (Colonie) 371	Pine Valley (South Dayton) 497	Otselic Valley (Georgetown-South Otselic) 606	
Menands 388	Pioneer (Yorkshire) 498	Oxford 475	Dutchess
Middleburgh 393	Portville 512	Sherburne-Earlville 582	Arlington 022
Mohonasen-Draper (Rotterdam) 402	Randolph 522	Sidney 586	Beacon 040
Niskayuna 439	Randolph Children's Home 723	South New Berlin 604	Carmel 089
North Colonie 443	Salamanca 556	Whitney Point 703	Dover Union Free 149
Ravena-Coeymans (Selkirk) 524	West Valley 690		Haldane (Philipstown) 249
Schalmont (Rotterdam) 568		Clinton	Hyde Park 293
Schoharie 572	Cayuga	Ausable Valley (Keeseville) 026	Millbrook 396
South Colonie 595	Auburn 025	Beekmantown 043	Pawling 483
Voorheesville 660	Cato Meridian 092	Chateaugay 102	Pine Plains 496
Watervliet 674	Groton 245	Chazy 105	Poughkeepsie 514
	Hannibal 257	N. Eastern Clinton 418	Red Hook 526
	Homer 281	Northern Adirondack 453	Rhinebeck 531
Allegany	Jordan Elbridge 315	Peru 492	Spackenkill 612
Alfred Almond 010	Moravia 407	Plattsburgh 503	Taconic Hills (Copake) 632
Andover 017	Oswego 472	Saranac (Dannemora) 560	Wappingers Falls 665
Angelica 018	Port Byron 507	Saranac Lake 561	Webutuck (Northeast) 680
Arkport 021	Red Creek 525		
Belfast 044	Skaneateles 588	Columbia	Erie
Belmont 047	Southern Cayuga 609	Chatham 103	Akron 004
Bolivar 054	Union Springs 650	East Greenbush 158	Alden 007
Canaseraga 083	Weedsport 681	Germantown 221	Amherst 719
Cuba - Rushford 138		Hudson 289	Attica 024
Fillmore 192	Chautauqua	Ichabod Crane (Kinderhook) 294	Buffalo 073
Friendship 209	Bemus Point 048	New Lebanon 426	Cheektowaga 106
Greenwood 242	Brocton 067	Pine Plains 496	Cheektowaga-Maryvale 378
Hinsdale 277	Cassadaga Valley 091	Red Hook 526	Cheektowaga-Sloan 589
Keshequa (Dalton-Nunda) 320	Chautauqua 104	Schodack 571	Clarence 114
Letchworth (Gainsville) 339	Clymer 119	Taconic Hills (Copake) 632	Cleveland Hill 115
Pioneer (Yorkshire) 498	Dunkirk 155	Webutuck (Northeast) 680	Depew 145
Portville 512	Falconer 189		East Aurora 156
Richburg 532	Forestville 198	Cortland	Eden 171
Scio 575	Fredonia 206	Cincinnatus 113	Frontier 210
Wellsville 683	Frewsburg 208	Cortland 134	Gowanda 230
Whitesville 702	Gowanda 230	De Ruyter 141	Grand Island 232
	Jamestown 306	Dryden 152	Griffith Institute (Springville) 244
Broome	Jamestown (Southwestern) 611	Fabius (Pompey) 187	Hamburg 251
Afton 003	Mayville 384	Greene 238	Holland 278
Bainbridge Guilford 031	Panama 479	Groton 245	Iroquois 300
Binghamton 053	Pine Valley (South Dayton) 497	Homer 281	Kenmore-Town of Tonawanda 319
Chenango Forks 107	Randolph 522	Marathon 372	Lackawanna 326
Chenango Valley 108	Ripley 536	McGraw 385	Lake-Shore (Evans-Brant) 330
Cincinnatus 113	Sherman 583	Newark Valley 432	Lancaster 332
Deposit 146	Silver Creek 587	Tully 646	Maryvale (Cheektowaga) 378
Greene 238	Westfield 692	Whitney Point 703	North Collins 442
Harpursville 259			Orchard Park 468
Johnson City 313	Chemung	Delaware	Pioneer (Yorkshire) 498
Maine Endwell 364	Corning 132	Andes 016	Silver Creek 587
Marathon 372	Eimira 182	Bainbridge Guilford 031	Sloan (Cheektowaga) 589
Newark Valley 432	Eimira Heights 183	Charlotte Valley 101	Sweet Home 628
South Mountain-Hickory 720	Horseheads 287	Delaware Valley 143	Tonawanda (City of) 638
Susquehanna Valley 627	Newfield 436	Delhi 144	West Seneca 689
Union-Endicott 651	Odessa Montour 460	Deposit 146	Williamsville 706
Vestal 658	Spencer Van Etten 613	Downsville 150	
Whitney Point 703	Watkins Glen 675	Franklin 203	Essex
Windsor 710	Waverly 676	Gilboa Conesville 223	Ausable Valley (Keeseville) 026
		Hancock 256	Crown Point 137
Cattaraugus	Chenango	Jefferson 310	Elizabethtown (Lewis) 179
Allegany 011	Afton 003	Livingston Manor 349	Keene 317
Cattaraugus 094	Bainbridge Guilford 031	Margaretville 375	Lake Placid 328
Cuba - Rushford 138	Brookfield 070		Minerva 399

School Districts and Code Numbers

School District Name School District Code Number	School District Name School District Code Number	School District Name School District Code Number	School District Name School District Code Number
Essex (Cont'd)	Hamilton (Cont'd)	Livingston (Cont'd)	Montgomery (Cont'd)
Moriah 408	Lake Pleasant 329	Mount Morris 413	Scotia Glenville 576
Newcomb 434	Long Lake 354	Naples 420	Sharon Springs 579
Putnam 517	Northville 454	Pavilion 482	St. Johnsville 618
Saranac Lake 561	Piseco (Morehouse) 499	Perry 490	
Schroon Lake 573	Poland 506	Wayland-Cohocton 677	
Ticonderoga 636	Raquette Lake 523	Wheatland Chili 697	
Westport 696	Wells 682	York 716	
Willsboro 707			
Franklin	Herkimer	Madison	Nassau
Ausable Valley	Adirondack (Boonville) 002	Brookfield 070	Amityville 014
(Keeseville) 026	Cherry Valley-Springfield 616	Canastota 084	Baldwin 032
Brasher Falls (St. Lawrence) 058	Dolgeville 148	Cazenovia 095	Bellmore 046
Brushton Moira 072	Fort Plain 201	Chittenango 111	Bellmore-Merrick CHS*
Chateaugay 102	Frankfort (Schuyler) 202	De Ruyter 141	Bethpage 052
Malone 365	Herkimer 268	East Syracuse (Minoa) 167	Carle Place 088
Northern Adirondack 453	Holland Patent 279	Edmeston 174	Cold Spring Harbor 123
Salmon River 558	Ilion 295	Fabius (Pompey) 187	East Meadow 162
Saranac Lake 561	Little Falls 346	Hamilton 252	East Rockaway 166
St. Regis Falls 619	Mohawk 401	Madison 361	East Williston 168
Tupper Lake 647	Mount Markham (Bridgewater- W. Winfield) 412	Manlius (Fayetteville) 370	Elmont 184
	New Hartford 424	Morrisville Eaton 411	Farmingdale 191
	Oppenheim Ephratah 467	Mount Markham (Bridgewater- W. Winfield) 412	Floral Park (Bellerose) 195
	Owen D. Young	New Berlin 422	Franklin Square 204
	(Hornesville) 474	Oneida 463	Freeport 207
	Poland 506	Otselic Valley	Garden City 214
	Remsen 528	(Georgetown-South Otselic) 606	Glen Cove 224
	Richfield Springs 533	Sherburne-Earlville 582	Great Neck 234
	Sauquoit Valley 564	Sherrill 584	Hempstead 265
	St. Johnsville 618	Stockbridge Valley 624	West Hempstead 687
	Town of Webb 639	Waterville 673	Herricks 270
	West Canada Valley 685		Hewlett Woodmere 272
	Whitesboro 701		Hicksville 273
			Island Park 302
			Island Trees 303
			Jericho 311
Fulton	Jefferson	Monroe	Lawrence 337
Amsterdam 015	Alexandria Bay	Avon 029	Levittown 340
Broadalbin-Perth 065	(Alexandria) 009	Brighton 063	Locust Valley 352
Dolgeville 148	Belleville-Henderson 045	Brockport 066	Long Beach 353
Edinburg 173	Carthage 090	Byron Bergen 075	Lynbrook 357
Fonda Fultonville 197	Copenhagen 129	Caledonia Mumford 077	Malverne 366
Fort Plain 201	General Brown 217	Churchville Chili 112	Manhasset 368
Galway 212	Gouverneur 229	East Irondequoit 160	Massapequa 379
Gloversville 227	Hammond (Alexandria Common) 253	East Rochester 165	Merrick 389
Johnstown 314	Indian River 297	Fairport 188	North Merrick 444
Mayfield 383	La Fargeville 324	Gates Chili 216	Mineola 398
Northville 454	Lyme 356	Greece 235	New Hyde Park (Garden City Park) 425
Oppenheim Ephratah 467	Sackets Harbor (Hounsfield) 288	Hilton 276	North Bellmore 441
St. Johnsville 618	Sandy Creek 559	Holley 280	North Merrick 444
Wheelerville 698	South Jefferson 600	Honeoye Falls-Lima 283	North Shore (Sea Cliff) 448
	Thousand Islands 634	Irondequoit (West Irondequoit) 299	Oceanside 459
	Watertown 672	East Irondequoit 160	Oyster Bay (East Norwich) 476
		Kendall 318	Plainedge 501
Genesee	Lewis	Penfield 488	Plainview (Old Bethpage) 502
Akron 004	Adirondack (Boonville) 002	Pittsford 500	Port Washington 511
Albion 006	Beaver River 041	Rochester 538	Rockville Centre 539
Alden 007	Camden 079	East Rochester 165	Roosevelt 544
Alexander 008	Carthage 090	Rush Henrietta 549	Roslyn 546
Attica 024	Copenhagen 129	Spencerport 614	Seaford 577
Batavia 036	Harrisville 261	Victor 659	Sewanhaka*
Brockport 066	Lowville 355	Wayne 678	Syosett 630
Byron Bergen 075	Sandy Creek 559	Webster 679	Uniondale 652
Caledonia Mumford 077	South Jefferson 600	Wheatland Chili 697	Valley Stream CHS*
Elba 177	South Lewis 602		Valley Stream Hempstead-13 655
Le Roy 338			Valley Stream Hempstead-24 656
Medina 387			Valley Stream Hempstead-30 657
Oakfield Alabama 458			Wantagh 664
Pavilion 482			West Hempstead 687
Pembroke 487			Westbury 691
Royalton Hartland 548			
Wyoming 714			
Greene	Livingston	Montgomery	New York City
Cairo (Durham) 076	Avon 029	Amsterdam 015	Bronx 068
Catskill 093	Caledonia Mumford 077	Broadalbin-Perth 065	Brooklyn (Kings County) 071
Coxsackie Athens 135	Canaseraga 083	Canajoharie 081	Manhattan (NY County) 369
Gilboa Conesville 223	Dansville 140	Cherry Valley-Springfield 616	Queens 519
Greenville 240	Geneseo 218	Cobleskill-Richmondville 120	Staten Island
Hunter Tannersville 291	Honeoye 282	Duanesburg 153	(Richmond County) 622
Margaretville 375	Honeoye Falls-Lima 283	Fonda Fultonville 197	
Onteora 466	Keshequa (Dalton-Nunda) 320	Fort Plain 201	
Ravena-Coeymans	Le Roy 338	Galway 212	
(Selkirk) 524	Livonia 350	Johnstown 314	
Windham Ashland (Jewett) 709		Owen D. Young (Hornesville) 474	
		Schalmont (Rotterdam) 568	
Hamilton		Schoharie 572	
Indian Lake 296			
Inlet 298			

* Do not use a high school district (CHS) in Bellmore-Merrick, Sewanhaka or Valley Stream. Use the code number for the elementary school district where you live.

School Districts and Code Numbers

School District Name School District Code Number	School District Name School District Code Number	School District Name School District Code Number	School District Name School District Code Number
Niagara	Ontario (Cont'd)	Otsego (Cont'd)	St. Lawrence (Cont'd)
Akron 004	Honeoye Falls-Lima 283	Morris 409	Madrid Waddington 362
Barker 035	Livonia 350	Mount Markham (Bridgewater- W. Winfield) 412	Massena 380
Lewiston Porter 341	Lyons 360	New Berlin 422	Morristown 410
Lockport 351	Marcus Whitman (Gorham- Middlesex) 374	South New Berlin 604	Norwood Norfolk 456
Medina 387	Naples 420	Oneonta 464	Ogdensburg 461
Newfane 435	Newark 431	Owen D. Young (Hornesville) 474	Parishville-Hopkinton 480
Niagara Falls 437	Palmyra (Macedon) 478	Richfield Springs 533	Potsdam 513
Niagara Wheatfield 438	Penn Yan 489	Schenevus (Andrew S. Draper) 570	Salmon River 558
North Tonawanda 450	Phelps-Clifton Springs 493	Sharon Springs 579	St. Regis Falls 619
Royalton Hartland 548	Pittsford 500	Sidney 586	Tupper Lake 647
Star Point 621	Red Jacket (Manchester- Shortsville) 527	South New Berlin 604	
Wilson 708	Victor 659	Unatego (Otego-Unadilla) 649	
	Wayland 677	Worcester 711	
Oneida	Orange	Putnam	Saratoga
Adirondack (Boonville) 002	Chester 110	Brewster 060	Amsterdam 015
Brookfield 070	Cornwall 133	Carmel 089	Ballston Spa 034
Camden 079	Eldred 178	Garrison 215	Broadalbin-Perth 065
Central Square 098	Florida (S.S. Seward) 196	Haldane (Philipstown) 249	Burnt Hills (Ballston Lake) 074
Clinton 117	Goshen 228	Lakeland (Shrub Oak) 331	Corinth 131
Holland Patent 279	Greenwood Lake 243	Mahopac 363	Edinburg 173
Madison 361	Highland Falls 275	North Salem 447	Galway 212
Mount Markham (Bridgewater- W. Winfield) 412	Kiryas Joel Village 725	Pawling 483	Hadley Luzerne 247
New Hartford 424	Marlboro 377	Putnam Valley 518	Hudson Falls 290
New York Mills 430	Middletown 394	Wappingers Falls 665	Mechanicville 386
Oneida 463	Minisink Valley 400		Niskayuna 439
Oriskany 469	Monroe Woodbury 403		Northville 454
Poland 506	Montgomery (Valley Central) 405	Rensselaer	Saratoga Springs 562
Remsen 528	Newburgh 433	Averill Park 027	Schuylerville 574
Rome 541	North Rockland (Haverstraw- Stony Point) 445	Berlin 049	Scotia Glenville 576
Sauquoit Valley 564	Pine Bush 495	Brittonkill (Brunswick Central) 064	Shenendehowa 581
Sherrill 584	Port Jervis 510	Cambridge 078	South Glens Falls 597
Stockbridge Valley 624	Suffern (Ramapo) 626	East Greenbush 158	Stillwater 623
Sylvan Beach (Verona) 629	Tuxedo 648	Geo. Washington (Brunswick Common) 220	Waterford (Halfmoon) 670
Town of Webb 639	Walkkill 662	Hoosic Valley 284	
Utica 653	Warwick Valley 668	Hoosick Falls 285	Schenectady
Waterville 673	Washingtonville 669	Ichabod Crane (Kinderhook) 294	Amsterdam 015
West Canada Valley 685		Lansingburgh 334	Burnt Hills (Ballston Lake) 074
Westmoreland 695		Mechanicville 386	Duanesburg 153
Whitesboro 701		New Lebanon 426	Galway 212
	Orleans	Rensselaer 530	Mohonasen-Draper (Rotterdam) 402
	Albion 006	Schodack 571	Niskayuna 439
	Barker 035	Stillwater 623	Schalmont (Rotterdam) 568
	Brockport 066	Troy 642	Schenectady 569
	Byron Bergen 075	Williams 704	Schoharie 572
	Holley 280	Wynantskill 713	Scotia Glenville 576
	Kendall 318		South Colonie 595
	Lyndonville 359	Rockland	
	Medina 387	Nanuet 419	Schoharie
	Oakfield Alabama 458	New City (Clarkstown) 423	Berne-Knox (Westerlo) 050
	Royalton Hartland 548	North Rockland (Haverstraw-Stony Point) 445	Cairo (Durham) 076
		Nyack 457	Canajoharie 081
	Oswego	Pearl River 484	Charlotte Valley 101
	Altmar Parish	S. Orangetown 605	Cobleskill-Richmondville 120
	(Williamstown) 012	Spring Valley (East Ramapo) 615	Duanesburg 153
	Camden 079	Suffern (Ramapo) 626	Fonda Fultonville 197
	Cato Meridian 092		Gilboa Conesville 223
	Central Square 098	St. Lawrence	Greenville 240
	Fulton 211	Alexandria Bay (Alexandria) 009	Jefferson 310
	Hannibal 257	Brasher Falls (St. Lawrence) 058	Middleburgh 393
	Mexico 390	Brushton Moira 072	Schoharie 572
	Oswego 472	Canton 087	Sharon Springs 579
	Phoenix 494	Clifton Fine 116	Stamford 620
	Pulaski 516	Colton Pierrepont 124	
	Sandy Creek 559	Edwards-Knox 724	Schuyler
	South Jefferson 600	Gouverneur 229	Bradford 057
		Hammond (Alexandria Common) 253	Corning 132
	Otsego	Harrisville 261	Dundee 154
	Bainbridge Guilford 031	Hermon Dekalb 269	Hammondsport 254
	Charlotte Valley 101	Heuvelton 271	Horseheads 287
	Cherry Valley-Springfield 616	Indian River 297	Odessa Montour 460
	Cobleskill-Richmondville 120	Lisbon 345	South Seneca 607
	Cooperstown 128		Spencer Van Etten 613
	Edmeston 174		Trumansburg 643
	Franklin 203		Watkins Glen 675
	Gilbertsville - Mt. Upton 222		
	Laurens 336		Seneca
	Milford 395		Border City 056
			Clyde-Savannah 118
Ontario			
Canandaigua 082			
East Bloomfield (Bloomfield) 157			
Geneva 219			
Honeoye 282			

School Districts and Code Numbers

School District Name School District Code Number	School District Name School District Code Number	School District Name School District Code Number	School District Name School District Code Number
Seneca (Cont'd)	Suffolk (Cont'd)	Tompkins (Cont'd)	Wayne (Cont'd)
Geneva 219	Lindenhurst 344	Dryden 152	Red Creek 525
Lyons 360	Longwood (Middle Island) 392	Groton 245	Sodus 592
Phelps-Clifton Springs 493	Mastic Beach (William Floyd) 381	Homer 281	Victor 659
Romulus 542	Mattituck (Cutchogue) 382	Ithaca 305	Wayne 678
Seneca Falls 578	Middle Country 391	Lansing 333	Webster 679
South Seneca 607	Miller Place 397	Moravia 407	Williamson 705
Trumansburg 643	Montauk 404	Newark Valley 432	
Waterloo 671	Mount Sinai 414	Newfield 436	
	New Suffolk 429	Odessa Montour 460	
	North Babylon 440	Southern Cayuga 609	
	Northport (East Northport) 452	Spencer Van Eitten 613	
	Oyster Ponds 477	Trumansburg 643	
	Patchogue (Medford) 481		
	Port Jefferson 509		
	Quogue 521		
	East Quogue 164		
Steuben	Remsenburg (Speonk) 529	Ulster	Westchester
Addison 001	Riverhead 537	Ellenville 180	Ardley 019
Alfred Almond 010	Rocky Point 540	Fallsburgh 190	Armonk (Byram Hills) 023
Andover 017	Sachem (Holbrook) 553	Highland 274	Bedford (Mt. Kisco) 042
Arkport 021	Sag Harbor 554	Kingston 322	Blind Brook-Rye 535
Avoca 028	Sagaponack 555	Livingston Manor 349	Briarcliff Manor 061
Bath (Haverling) 037	Sayville 566	Margaretville 375	Bronxville 069
Bradford 057	Shelter Island 580	Marlboro 377	Chappaqua 100
Campbell-Savona 080	Shoreham-Wading River 585	Montgomery (Valley Central) 405	Croton Harmon 136
Canaseraga 083	Smithtown 590	New Paltz 427	Dobbs Ferry 147
Canistota 086	South Country (South Haven) 596	Onteora 466	Eastchester 169
Corning 132	South Huntington 599	Pine Bush 495	Edgemont (Greenburgh) 172
Dansville 140	South Manor (West Manor) 603	Rondout Valley 543	Elmsford 185
Elmira 182	Southampton 608	Saugerties 563	Greenburgh 237
Greenwood 242	Southhold 610	Tri Valley 640	Harrison 260
Hammondsport 254	Springs 617	Walkkill 662	Hastings-on-Hudson 263
Hornell 286	Three Village 635		Hendrick Hudson 267
Jasper-Troupsburg 308	Tuckahoe Common		Irvington 301
Naples 420	(Southampton) 645	Warren	Katonah Lewisboro 316
Penn Yan 489	Wainescott 661	Bolton 055	Lakeland (Shrub Oak) 331
Prattsburg 515	West Babylon 684	Corinth 131	Mamaroneck 367
Wayland-Cohocton 677	West Islip 688	Glens Falls 225	Mt. Pleasant Central 417
Whitesville 702	Westhampton Beach 693	Glens Falls Common	Mount Vernon 416
	Wyandanch 712	(Abraham Wing) 226	New Rochelle 428
		Hadley Luzerne 247	North Salem 447
		Hudson Falls 290	Ossining 471
		Johnsburg 312	Peekskill 485
		Lake George 327	Pelham 486
		Minerva 399	Pleasantville 504
		North Warren 451	Pocantico Hills 505
		Queensbury 520	Port Chester (Rye) 508
		Schroon Lake 573	Putnam Valley 518
		Ticonderoga 636	Rye 551
		Warrensburg 666	Rye Neck 552
			Scarsdale 567
Suffolk	Sullivan	Washington	Somers 594
Amagansett 013	Delaware Valley 143	Argyle 020	Tarrytown 633
Amityville 014	Eldred 178	Cambridge 078	Tuckahoe 644
Babylon 030	Ellenville 180	Fort Ann 199	Valhalla 654
North Babylon 440	Fallsburgh 190	Fort Edward 200	White Plains 699
West Babylon 684	Jeff Youngsville 309	Granville 233	Yonkers 715
Bay Shore 038	Liberty 342	Greenwich 241	Yorktown Heights
Bayport Blue Point 039	Livingston Manor 349	Hartford 262	(Yorktown) 717
Brentwood 059	Minisink Valley 400	Hoosic Valley 284	
Bridgehampton 062	Monticello 406	Hoosick Falls 285	Wyoming
Center Moriches 096	Narrowsburg 421	Hudson Falls 290	Alden 007
Center Islip 097	Pine Bush 495	Lake George 327	Alexander 008
Cold Spring Harbor 123	Port Jervis 510	Putnam 517	Attica 024
Commack 125	Roscoe 545	Salem 557	Fillmore 192
Comsewogue (Brookhaven) 126	Tri Valley 640	Schuylerville 574	Holland 278
Connetquot (Islip) 127		Stillwater 623	Iroquois 300
Copiapue 130		Whitehall 700	Keshequa (Dalton-Nunda) 320
Deer Park 142	Tioga		Letchworth (Gainsville) 339
East Hampton 159	Candor 085		Pavilion 482
East Islip 161	Dryden 152		Perry 490
East Moriches 163	Ithaca 305		Pioneer (Yorkshire) 498
East Quogue 164	Maine Endwell 364		Warsaw 667
Eastport 170	Marathon 372		Wyoming 714
Elwood 186	Newark Valley 432		York 716
Farmingdale 191	Owego-Apalachin 473		
Fire Island (Ocean Beach) 193	Spencer Van Eitten 613		
Fishers Island 194	Tioga 637		
Greenport 239	Union-Endicott 651		
Half Hollow Hills 250	Vestal 658		
Hampton Bays 255	Waverly 676		
Harborfields 258	Whitney Point 703		
Hauppauge 264			
Huntington 292	Tompkins		
South Huntington 599	Candor 085		
Islip 304	Cortland 134		
Central Islip 097			
East Islip 161			
West Islip 688			
Kings Park 321			
Laurel 335			

1993 New York State Tax Table

Based on Taxable Income

For persons with taxable income of less than \$65,000.

Example: Mr. and Mrs. Allen are filing a joint return. Their taxable income on line 17 of Form IT-200 is \$36,275. First, they find the 36,250 - 36,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$2,139. This is the tax amount they must write on line 18 of Form IT-200.

At least	But less than	Single or Married filing separately	Your New York State tax is -		
			Married filing jointly *	Head of a household	
36,200	36,250	2,494	2,135	2,369	
36,250	36,300	2,498	2,139	2,373	
36,300	36,350	2,502	2,143	2,377	
36,350	36,400	2,506	2,147	2,381	

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your New York State tax is -		Your New York State tax is -			Your New York State tax is -		Your New York State tax is -			Your New York State tax is -		Your New York State tax is -		
\$ 0	\$ 10	\$ 0	\$ 0	\$ 0	2,000			4,000			1,000			
10	25	1	1	1	2,000	2,050	81	81	81	4,000	4,050	161	161	161
25	50	2	2	2	2,050	2,100	83	83	83	4,050	4,100	163	163	163
50	100	3	3	3	2,100	2,150	85	85	85	4,100	4,150	165	165	165
100	150	5	5	5	2,150	2,200	87	87	87	4,150	4,200	167	167	167
150	200	7	7	7	2,200	2,250	89	89	89	4,200	4,250	169	169	169
200	250	9	9	9	2,250	2,300	91	91	91	4,250	4,300	171	171	171
250	300	11	11	11	2,300	2,350	93	93	93	4,300	4,350	173	173	173
300	350	13	13	13	2,350	2,400	95	95	95	4,350	4,400	175	175	175
350	400	15	15	15	2,400	2,450	97	97	97	4,400	4,450	177	177	177
400	450	17	17	17	2,450	2,500	99	99	99	4,450	4,500	179	179	179
450	500	19	19	19	2,500	2,550	101	101	101	4,500	4,550	181	181	181
500	550	21	21	21	2,550	2,600	103	103	103	4,550	4,600	183	183	183
550	600	23	23	23	2,600	2,650	105	105	105	4,600	4,650	185	185	185
600	650	25	25	25	2,650	2,700	107	107	107	4,650	4,700	187	187	187
650	700	27	27	27	2,700	2,750	109	109	109	4,700	4,750	189	189	189
700	750	29	29	29	2,750	2,800	111	111	111	4,750	4,800	191	191	191
750	800	31	31	31	2,800	2,850	113	113	113	4,800	4,850	193	193	193
800	850	33	33	33	2,850	2,900	115	115	115	4,850	4,900	195	195	195
850	900	35	35	35	2,900	2,950	117	117	117	4,900	4,950	197	197	197
900	950	37	37	37	2,950	3,000	119	119	119	4,950	5,000	199	199	199
950	1,000	39	39	39	3,000			5,000			1,000			
1,000	1,050	41	41	41	3,000	3,050	121	121	121	5,000	5,050	201	201	201
1,050	1,100	43	43	43	3,050	3,100	123	123	123	5,050	5,100	203	203	203
1,100	1,150	45	45	45	3,100	3,150	125	125	125	5,100	5,150	205	205	205
1,150	1,200	47	47	47	3,150	3,200	127	127	127	5,150	5,200	207	207	207
1,200	1,250	49	49	49	3,200	3,250	129	129	129	5,200	5,250	209	209	209
1,250	1,300	51	51	51	3,250	3,300	131	131	131	5,250	5,300	211	211	211
1,300	1,350	53	53	53	3,300	3,350	133	133	133	5,300	5,350	213	213	213
1,350	1,400	55	55	55	3,350	3,400	135	135	135	5,350	5,400	215	215	215
1,400	1,450	57	57	57	3,400	3,450	137	137	137	5,400	5,450	217	217	217
1,450	1,500	59	59	59	3,450	3,500	139	139	139	5,450	5,500	219	219	219
1,500	1,550	61	61	61	3,500	3,550	141	141	141	5,500	5,550	221	221	221
1,550	1,600	63	63	63	3,550	3,600	143	143	143	5,550	5,600	223	223	223
1,600	1,650	65	65	65	3,600	3,650	145	145	145	5,600	5,650	225	225	225
1,650	1,700	67	67	67	3,650	3,700	147	147	147	5,650	5,700	227	227	227
1,700	1,750	69	69	69	3,700	3,750	149	149	149	5,700	5,750	229	229	229
1,750	1,800	71	71	71	3,750	3,800	151	151	151	5,750	5,800	231	231	231
1,800	1,850	73	73	73	3,800	3,850	153	153	153	5,800	5,850	233	233	233
1,850	1,900	75	75	75	3,850	3,900	155	155	155	5,850	5,900	235	235	235
1,900	1,950	77	77	77	3,900	3,950	157	157	157	5,900	5,950	237	237	237
1,950	2,000	79	79	79	3,950	4,000	159	159	159	5,950	6,000	239	239	239

* This column must also be used by a qualifying widow(er)

New York State Tax Table

Table with 15 columns: If line 17 (taxable income) is - (At least, But less than), And you are - (Single or Married filing separately, Married filing jointly, Head of a household), If line 17 (taxable income) is - (At least, But less than), And you are - (Single or Married filing separately, Married filing jointly, Head of a household), If line 17 (taxable income) is - (At least, But less than), And you are - (Single or Married filing separately, Married filing jointly, Head of a household). Rows represent tax brackets from 6,000 to 14,950.

* This column must also be used by a qualifying widow(er)

New York State Tax Table

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold
		Your New York State tax is -					Your New York State tax is -					Your New York State tax is -		
60,000					62,000					64,000				
60,000	60,050	4,368	4,009	4,243	62,000	62,050	4,526	4,167	4,401	64,000	64,050	4,683	4,324	4,558
60,050	60,100	4,372	4,013	4,247	62,050	62,100	4,530	4,171	4,405	64,050	64,100	4,687	4,328	4,562
60,100	60,150	4,376	4,017	4,251	62,100	62,150	4,534	4,175	4,409	64,100	64,150	4,691	4,332	4,566
60,150	60,200	4,380	4,021	4,255	62,150	62,200	4,538	4,179	4,413	64,150	64,200	4,695	4,336	4,570
60,200	60,250	4,384	4,025	4,259	62,200	62,250	4,541	4,183	4,416	64,200	64,250	4,699	4,340	4,574
60,250	60,300	4,388	4,029	4,263	62,250	62,300	4,545	4,187	4,420	64,250	64,300	4,703	4,344	4,578
60,300	60,350	4,392	4,033	4,267	62,300	62,350	4,549	4,191	4,424	64,300	64,350	4,707	4,348	4,582
60,350	60,400	4,396	4,037	4,271	62,350	62,400	4,553	4,195	4,428	64,350	64,400	4,711	4,352	4,586
60,400	60,450	4,400	4,041	4,275	62,400	62,450	4,557	4,198	4,432	64,400	64,450	4,715	4,356	4,590
60,450	60,500	4,404	4,045	4,279	62,450	62,500	4,561	4,202	4,436	64,450	64,500	4,719	4,360	4,594
60,500	60,550	4,408	4,049	4,283	62,500	62,550	4,565	4,206	4,440	64,500	64,550	4,723	4,364	4,598
60,550	60,600	4,412	4,053	4,287	62,550	62,600	4,569	4,210	4,444	64,550	64,600	4,727	4,368	4,602
60,600	60,650	4,415	4,057	4,290	62,600	62,650	4,573	4,214	4,448	64,600	64,650	4,730	4,372	4,605
60,650	60,700	4,419	4,061	4,294	62,650	62,700	4,577	4,218	4,452	64,650	64,700	4,734	4,376	4,609
60,700	60,750	4,423	4,065	4,298	62,700	62,750	4,581	4,222	4,456	64,700	64,750	4,738	4,380	4,613
60,750	60,800	4,427	4,069	4,302	62,750	62,800	4,585	4,226	4,460	64,750	64,800	4,742	4,384	4,617
60,800	60,850	4,431	4,072	4,306	62,800	62,850	4,589	4,230	4,464	64,800	64,850	4,746	4,387	4,621
60,850	60,900	4,435	4,076	4,310	62,850	62,900	4,593	4,234	4,468	64,850	64,900	4,750	4,391	4,625
60,900	60,950	4,439	4,080	4,314	62,900	62,950	4,597	4,238	4,472	64,900	64,950	4,754	4,395	4,629
60,950	61,000	4,443	4,084	4,318	62,950	63,000	4,601	4,242	4,476	64,950	65,000	4,758	4,399	4,633
61,000					63,000					65,000 or more use Form IT-201				
61,000	61,050	4,447	4,088	4,322	63,000	63,050	4,604	4,246	4,479					
61,050	61,100	4,451	4,092	4,326	63,050	63,100	4,608	4,250	4,483					
61,100	61,150	4,455	4,096	4,330	63,100	63,150	4,612	4,254	4,487					
61,150	61,200	4,459	4,100	4,334	63,150	63,200	4,616	4,258	4,491					
61,200	61,250	4,463	4,104	4,338	63,200	63,250	4,620	4,261	4,495					
61,250	61,300	4,467	4,108	4,342	63,250	63,300	4,624	4,265	4,499					
61,300	61,350	4,471	4,112	4,346	63,300	63,350	4,628	4,269	4,503					
61,350	61,400	4,475	4,116	4,350	63,350	63,400	4,632	4,273	4,507					
61,400	61,450	4,478	4,120	4,353	63,400	63,450	4,636	4,277	4,511					
61,450	61,500	4,482	4,124	4,357	63,450	63,500	4,640	4,281	4,515					
61,500	61,550	4,486	4,128	4,361	63,500	63,550	4,644	4,285	4,519					
61,550	61,600	4,490	4,132	4,365	63,550	63,600	4,648	4,289	4,523					
61,600	61,650	4,494	4,135	4,369	63,600	63,650	4,652	4,293	4,527					
61,650	61,700	4,498	4,139	4,373	63,650	63,700	4,656	4,297	4,531					
61,700	61,750	4,502	4,143	4,377	63,700	63,750	4,660	4,301	4,535					
61,750	61,800	4,506	4,147	4,381	63,750	63,800	4,664	4,305	4,539					
61,800	61,850	4,510	4,151	4,385	63,800	63,850	4,667	4,309	4,542					
61,850	61,900	4,514	4,155	4,389	63,850	63,900	4,671	4,313	4,546					
61,900	61,950	4,518	4,159	4,393	63,900	63,950	4,675	4,317	4,550					
61,950	62,000	4,522	4,163	4,397	63,950	64,000	4,679	4,321	4,554					

* This column must also be used by a qualifying widow(er)

1993 City of New York Tax Table

For persons with taxable income of less than \$65,000.

Example: Mr. and Mrs. Allen are filing a joint return. Their taxable income on line 17 of Form IT-200 is \$36,275. First, they find the 36,250 - 36,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,213. This is the tax amount they must write on line 23 of Form IT-200.

At least	But less than	Single or Married filing separately	Your City of New York tax is -		
			Married filing jointly	Head of a household	
36,200	36,250	1,373	1,211	1,358	
36,250	36,300	1,375	1,213	1,360	
36,300	36,350	1,377	1,215	1,362	
36,350	36,400	1,380	1,217	1,365	

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a household
		Your City of New York tax is -					Your City of New York tax is -					Your City of New York tax is -		
\$ 0	\$ 25	\$ 0	\$ 0	\$ 0	2,000						4,000			
25	50	1	1	1	2,000	2,050	51	51	51	4,000	4,050	101	101	101
50	100	2	2	2	2,050	2,100	52	52	52	4,050	4,100	102	102	102
100	150	3	3	3	2,100	2,150	53	53	53	4,100	4,150	104	104	104
150	200	4	4	4	2,150	2,200	55	55	55	4,150	4,200	105	105	105
200	250	6	6	6	2,200	2,250	56	56	56	4,200	4,250	106	106	106
250	300	7	7	7	2,250	2,300	57	57	57	4,250	4,300	107	107	107
300	350	8	8	8	2,300	2,350	58	58	58	4,300	4,350	109	109	109
350	400	9	9	9	2,350	2,400	60	60	60	4,350	4,400	110	110	110
400	450	11	11	11	2,400	2,450	61	61	61	4,400	4,450	111	111	111
450	500	12	12	12	2,450	2,500	62	62	62	4,450	4,500	112	112	112
500	550	13	13	13	2,500	2,550	63	63	63	4,500	4,550	114	114	114
550	600	14	14	14	2,550	2,600	65	65	65	4,550	4,600	115	115	115
600	650	16	16	16	2,600	2,650	66	66	66	4,600	4,650	116	116	116
650	700	17	17	17	2,650	2,700	67	67	67	4,650	4,700	117	117	117
700	750	18	18	18	2,700	2,750	68	68	68	4,700	4,750	119	119	119
750	800	19	19	19	2,750	2,800	70	70	70	4,750	4,800	120	120	120
800	850	21	21	21	2,800	2,850	71	71	71	4,800	4,850	121	121	121
850	900	22	22	22	2,850	2,900	72	72	72	4,850	4,900	122	122	122
900	950	23	23	23	2,900	2,950	73	73	73	4,900	4,950	124	124	124
950	1,000	24	24	24	2,950	3,000	75	75	75	4,950	5,000	125	125	125
1,000					3,000						5,000			
1,000	1,050	26	26	26	3,000	3,050	76	76	76	5,000	5,050	126	126	126
1,050	1,100	27	27	27	3,050	3,100	77	77	77	5,050	5,100	127	127	127
1,100	1,150	28	28	28	3,100	3,150	78	78	78	5,100	5,150	129	129	129
1,150	1,200	29	29	29	3,150	3,200	80	80	80	5,150	5,200	130	130	130
1,200	1,250	31	31	31	3,200	3,250	81	81	81	5,200	5,250	131	131	131
1,250	1,300	32	32	32	3,250	3,300	82	82	82	5,250	5,300	132	132	132
1,300	1,350	33	33	33	3,300	3,350	83	83	83	5,300	5,350	134	134	134
1,350	1,400	35	35	35	3,350	3,400	85	85	85	5,350	5,400	135	135	135
1,400	1,450	36	36	36	3,400	3,450	86	86	86	5,400	5,450	136	136	136
1,450	1,500	37	37	37	3,450	3,500	87	87	87	5,450	5,500	137	137	137
1,500	1,550	38	38	38	3,500	3,550	88	88	88	5,500	5,550	139	139	139
1,550	1,600	40	40	40	3,550	3,600	90	90	90	5,550	5,600	140	140	140
1,600	1,650	41	41	41	3,600	3,650	91	91	91	5,600	5,650	141	141	141
1,650	1,700	42	42	42	3,650	3,700	92	92	92	5,650	5,700	142	142	142
1,700	1,750	43	43	43	3,700	3,750	93	93	93	5,700	5,750	144	144	144
1,750	1,800	45	45	45	3,750	3,800	95	95	95	5,750	5,800	145	145	145
1,800	1,850	46	46	46	3,800	3,850	96	96	96	5,800	5,850	146	146	146
1,850	1,900	47	47	47	3,850	3,900	97	97	97	5,850	5,900	147	147	147
1,900	1,950	48	48	48	3,900	3,950	99	99	99	5,900	5,950	149	149	149
1,950	2,000	50	50	50	3,950	4,000	100	100	100	5,950	6,000	150	150	150

* This column must also be used by a qualifying widow(er)

City of New York Tax Table

Table with columns for 'If line 17 (taxable income) is -' and 'And you are -'. Rows are categorized by income brackets: 42,000, 43,000, 44,000, 45,000, 46,000, 47,000, 48,000, 49,000, and 50,000. Each row lists specific income ranges and corresponding tax values for different filing statuses: Single or Married filing separately, Married filing jointly, and Head of a household.

* This column must also be used by a qualifying widow(er)

Continued on next page

City of New York Tax Table

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your City of New York tax is -					Your City of New York tax is -					Your City of New York tax is -				
60,000					62,000					64,000				
60,000	60,050	2,420	2,248	2,405	62,000	62,050	2,509	2,336	2,493	64,000	64,050	2,599	2,424	2,581
60,050	60,100	2,422	2,250	2,407	62,050	62,100	2,512	2,338	2,495	64,050	64,100	2,601	2,426	2,583
60,100	60,150	2,425	2,253	2,410	62,100	62,150	2,514	2,341	2,498	64,100	64,150	2,603	2,429	2,585
60,150	60,200	2,427	2,255	2,412	62,150	62,200	2,516	2,343	2,500	64,150	64,200	2,605	2,431	2,587
60,200	60,250	2,429	2,257	2,414	62,200	62,250	2,518	2,345	2,502	64,200	64,250	2,607	2,433	2,589
60,250	60,300	2,431	2,259	2,416	62,250	62,300	2,520	2,347	2,504	64,250	64,300	2,610	2,435	2,591
60,300	60,350	2,433	2,261	2,418	62,300	62,350	2,523	2,349	2,506	64,300	64,350	2,612	2,437	2,593
60,350	60,400	2,436	2,264	2,421	62,350	62,400	2,525	2,352	2,509	64,350	64,400	2,614	2,440	2,595
60,400	60,450	2,438	2,266	2,423	62,400	62,450	2,527	2,354	2,511	64,400	64,450	2,616	2,442	2,597
60,450	60,500	2,440	2,268	2,425	62,450	62,500	2,529	2,356	2,513	64,450	64,500	2,619	2,444	2,600
60,500	60,550	2,442	2,270	2,427	62,500	62,550	2,532	2,358	2,515	64,500	64,550	2,621	2,446	2,602
60,550	60,600	2,445	2,272	2,429	62,550	62,600	2,534	2,360	2,517	64,550	64,600	2,623	2,448	2,604
60,600	60,650	2,447	2,275	2,432	62,600	62,650	2,536	2,363	2,520	64,600	64,650	2,625	2,451	2,606
60,650	60,700	2,449	2,277	2,434	62,650	62,700	2,538	2,365	2,522	64,650	64,700	2,628	2,453	2,611
60,700	60,750	2,451	2,279	2,436	62,700	62,750	2,541	2,367	2,524	64,700	64,750	2,630	2,455	2,613
60,750	60,800	2,454	2,281	2,438	62,750	62,800	2,543	2,369	2,526	64,750	64,800	2,632	2,457	2,615
60,800	60,850	2,456	2,283	2,440	62,800	62,850	2,545	2,371	2,528	64,800	64,850	2,634	2,459	2,617
60,850	60,900	2,458	2,286	2,443	62,850	62,900	2,547	2,374	2,531	64,850	64,900	2,636	2,462	2,619
60,900	60,950	2,460	2,288	2,445	62,900	62,950	2,549	2,376	2,533	64,900	64,950	2,639	2,464	2,621
60,950	61,000	2,462	2,290	2,447	62,950	63,000	2,552	2,378	2,535	64,950	65,000	2,641	2,466	2,623
61,000					63,000					65,000 or more use Form IT-201				
61,000	61,050	2,465	2,292	2,449	63,000	63,050	2,554	2,380	2,537					
61,050	61,100	2,467	2,294	2,451	63,050	63,100	2,556	2,382	2,539					
61,100	61,150	2,469	2,297	2,454	63,100	63,150	2,558	2,385	2,542					
61,150	61,200	2,471	2,299	2,456	63,150	63,200	2,561	2,387	2,544					
61,200	61,250	2,474	2,301	2,458	63,200	63,250	2,563	2,389	2,546					
61,250	61,300	2,476	2,303	2,460	63,250	63,300	2,565	2,391	2,548					
61,300	61,350	2,478	2,305	2,462	63,300	63,350	2,567	2,393	2,550					
61,350	61,400	2,480	2,308	2,465	63,350	63,400	2,570	2,396	2,553					
61,400	61,450	2,483	2,310	2,467	63,400	63,450	2,572	2,398	2,555					
61,450	61,500	2,485	2,312	2,469	63,450	63,500	2,574	2,400	2,557					
61,500	61,550	2,487	2,314	2,471	63,500	63,550	2,576	2,402	2,559					
61,550	61,600	2,489	2,316	2,473	63,550	63,600	2,578	2,404	2,561					
61,600	61,650	2,491	2,319	2,476	63,600	63,650	2,581	2,407	2,564					
61,650	61,700	2,494	2,321	2,478	63,650	63,700	2,583	2,409	2,566					
61,700	61,750	2,496	2,323	2,480	63,700	63,750	2,585	2,411	2,568					
61,750	61,800	2,498	2,325	2,482	63,750	63,800	2,587	2,413	2,570					
61,800	61,850	2,500	2,327	2,484	63,800	63,850	2,590	2,415	2,572					
61,850	61,900	2,503	2,330	2,487	63,850	63,900	2,592	2,418	2,575					
61,900	61,950	2,505	2,332	2,489	63,900	63,950	2,594	2,420	2,577					
61,950	62,000	2,507	2,334	2,491	63,950	64,000	2,596	2,422	2,579					

* This column must also be used by a qualifying widow(er).

