

Separate Tax on Lump-Sum Distributions New York State • City of New York

Attach to Form IT-201, IT-203 or IT-205.

Part II - Did you use federal Form 4972 to figure your federal tax on lump-sum distributions? Yes	Name(s) as shown on return					Iden	tification number	
Part II - Use this part if you completed Part II on federal Form 4972. 1 Capital gain part from federal Form 4972, Part II, line 8 2 Multiply line 1 by 5.4% (.054) and enter here (city of New York and part-year city of New York residents use both columns; multiply line 1 by 1.72% (.0172) to figure city (ax). If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2. New York State column to Form IT-201-ATT, Worksheet A, line 1; or to line 1 on the back of Form IT-203-ATT, Worksheet to Front Page, Part II, Line 15. If you are filing Form IT-205-A for a nonresident estate or trust, transfer the amount from line 2, New York State column, to Form IT-203, transfer the amount from line 2, New York State column in the total for Form IT-205-A. Schedule 1. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-205, front page, line 1. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-205, front page, line 1. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-205, front page, Part III, Line 22. If you are filing Form IT-205, transfer amount from line 2, City of New York column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-203-I, Instructions for Form IT-203, to figure income percentage to enter on Form IT-203, line 58 and on line 6 on the back of Form IT-203-ATT, Worksheet for Front Page, Part II. Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10. 4 Death benefit exclusion (see instructions). 5 Subtract line 4 from line 3 (total taxable amount).	Part I - Did you use fed	eral Form 4972 to figure your fec	deral tax on lump-sum distr	ibutions	?	I.		
Part II - Use this part if you completed Part II on federal Form 4972. 1 Capital gain part from federal Form 4972, Part II, line 8 2 Multiply line 1 by 5.4% (.054) and enter here (city of New York and part-year city of New York residents use both columns; multiply line 1 by 1.72% (.0172) to figure city (ax). If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2. New York State column to Form IT-201-ATT, Worksheet A, line 1; or to line 1 on the back of Form IT-203-ATT, Worksheet to Front Page, Part II, Line 15. If you are filing Form IT-205-A for a nonresident estate or trust, transfer the amount from line 2, New York State column, to Form IT-205, front page, line 7. If you are filing Form IT-205-A for a nonresident estate or trust or a part-year resident trust, include the amount from line 2. New York State column in the total for Form IT-205-A. Schedule 1. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-205, Iront page, line 15. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York Column to Form IT-205, transfer amount from line 2, City of New York column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-203-I, Instructions for Form IT-203, to figure income percentage to enter on Form IT-203, line 58 and on line 6 on the back of Form IT-203-ATT, Worksheet for Front Page, Part II. Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10. 4 Death benefit exclusion (see instructions). 5 Subtract line 4 from line 3 (total taxable amount).	Yes	No						
Part II - Use this part if you completed Part II on federal Form 4972. 1 Capital gain part from federal Form 4972, Part II, line 8 2 Multiply line 1 by 5.4% (.054) and enter here (city of New York and part-year city of New York residents use both columns; multiply line 1 by 1.72% (.0172) to figure city (ax). If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2. New York State column to Form IT-201-ATT, Worksheet A, line 1; or to line 1 on the back of Form IT-203-ATT, Worksheet to Front Page, Part II, Line 15. If you are filing Form IT-205-A for a nonresident estate or trust, transfer the amount from line 2, New York State column, to Form IT-205, front page, line 7. If you are filing Form IT-205-A for a nonresident estate or trust or a part-year resident trust, include the amount from line 2. New York State column in the total for Form IT-205-A. Schedule 1. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-205, Iront page, line 15. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York Column to Form IT-205, transfer amount from line 2, City of New York column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-203-I, Instructions for Form IT-203, to figure income percentage to enter on Form IT-203, line 58 and on line 6 on the back of Form IT-203-ATT, Worksheet for Front Page, Part II. Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10. 4 Death benefit exclusion (see instructions). 5 Subtract line 4 from line 3 (total taxable amount).								
Part II - Use this part if you completed Part II on federal Form 4972. 1 Capital gain part from federal Form 4972, Part II, line 8 2 Multiply line 1 by 5.4% (.054) and enter here (city of New York and part-year city of New York residents use both columns; multiply line 1 by 1.72% (.0172) to figure city (ax). If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2. New York State column to Form IT-201-ATT, Worksheet A, line 1; or to line 1 on the back of Form IT-203-ATT, Worksheet to Front Page, Part II, Line 15. If you are filing Form IT-205-A for a nonresident estate or trust, transfer the amount from line 2, New York State column, to Form IT-203, transfer the amount from line 2, New York State column in the total for Form IT-205-A. Schedule 1. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-205, front page, line 1. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-205, front page, line 1. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-205, front page, Part III, Line 22. If you are filing Form IT-205, transfer amount from line 2, City of New York column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-203-I, Instructions for Form IT-203, to figure income percentage to enter on Form IT-203, line 58 and on line 6 on the back of Form IT-203-ATT, Worksheet for Front Page, Part II. Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10. 4 Death benefit exclusion (see instructions). 5 Subtract line 4 from line 3 (total taxable amount).								
Part II - Use this part if you completed Part II on federal Form 4972. 1 Capital gain part from federal Form 4972, Part II, line 8 2 Multiply line 1 by 5.4% (.054) and enter here (city of New York and part-year city of New York residents use both columns; multiply line 1 by 1.72% (.0172) to figure city (ax). If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2. New York State column to Form IT-201-ATT, Worksheet A, line 1; or to line 1 on the back of Form IT-203-ATT, Worksheet to Front Page, Part II, Line 15. If you are filing Form IT-205-A for a nonresident estate or trust, transfer the amount from line 2, New York State column, to Form IT-205, front page, line 7. If you are filing Form IT-205-A for a nonresident estate or trust or a part-year resident trust, include the amount from line 2. New York State column in the total for Form IT-205-A. Schedule 1. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-205, Iront page, line 15. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York Column to Form IT-205, transfer amount from line 2, City of New York column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-203-I, Instructions for Form IT-203, to figure income percentage to enter on Form IT-203, line 58 and on line 6 on the back of Form IT-203-ATT, Worksheet for Front Page, Part II. Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10. 4 Death benefit exclusion (see instructions). 5 Subtract line 4 from line 3 (total taxable amount).	If yo	u answered <i>No</i> , do not comple	te the rest of this form. Y	our lum	p-sum			
Part II - Use this part if you completed Part II on federal Form 4972. 1 Capital gain part from federal Form 4972, Part II, line 8 2 Multiply line 1 by 5.4% (.054) and enter here (city of New York and part-year city of New York residents use both columns; multiply line 1 by 1.72% (.0172) to figure city (ax). If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2. New York State column to Form IT-201-ATT, Worksheet A, line 1; or to line 1 on the back of Form IT-203-ATT, Worksheet to Front Page, Part II, Line 15. If you are filing Form IT-205-A for a nonresident estate or trust, transfer the amount from line 2, New York State column, to Form IT-203, transfer the amount from line 2, New York State column in the total for Form IT-205-A. Schedule 1. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-205, front page, line 1. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-205, front page, line 1. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-205, front page, Part III, Line 22. If you are filing Form IT-205, transfer amount from line 2, City of New York column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-203-I, Instructions for Form IT-203, to figure income percentage to enter on Form IT-203, line 58 and on line 6 on the back of Form IT-203-ATT, Worksheet for Front Page, Part II. Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10. 4 Death benefit exclusion (see instructions). 5 Subtract line 4 from line 3 (total taxable amount).	distri	bution does not qualify for the se	eparate tax on lump-sum d	istributio	ons.			
Part II - Use this part if you completed Part II on federal Form 4972. 1 Capital gain part from federal Form 4972, Part II, line 8 2 Multiply line 1 by 5.4% (.054) and enter here (city of New York and part-year city of New York residents use both columns; multiply line 1 by 1.72% (.0172) to figure city (ax). If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2. New York State column to Form IT-201-ATT, Worksheet A, line 1; or to line 1 on the back of Form IT-203-ATT, Worksheet to Front Page, Part II, Line 15. If you are filing Form IT-205-A for a nonresident estate or trust, transfer the amount from line 2, New York State column, to Form IT-205, front page, line 7. If you are filing Form IT-205-A for a nonresident estate or trust or a part-year resident trust, include the amount from line 2. New York State column in the total for Form IT-205-A. Schedule 1. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-205, Iront page, line 15. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York Column to Form IT-205, transfer amount from line 2, City of New York column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-203-I, Instructions for Form IT-203, to figure income percentage to enter on Form IT-203, line 58 and on line 6 on the back of Form IT-203-ATT, Worksheet for Front Page, Part II. Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10. 4 Death benefit exclusion (see instructions). 5 Subtract line 4 from line 3 (total taxable amount).								
1 Capital gain part from federal Form 4972, Part II, line 8 2 Multiply line 1 by 54% (.054) and enter here (city of New York and part-year city of New York residents use both columns; multiply line 1 by 1.72% (.0172) to figure city tax). If you are filing Form IT-201 ATT, Worksheet A., line 1; or to line 1 on the back of Form IT-203-ATT, Worksheet resident estate or trust, transfer the amount from line 2, New York State column, to Form IT-205, front page, line 7, If you are filing Form IT-205 for a full-year resident estate or trust, transfer the amount from line 2, New York State column in the total for Form IT-205-A. Schedule 1, line 11. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York Column to Form IT-201-ATT, Worksheet ine 1; or to line 1 on the back of Form IT-203-ATT, Worksheet for Front Page, Part III, Line 22. If you are filing Form IT-205, transfer amount from line 2, City of New York Column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-230, to figure and 11. Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10. 4 Death benefit exclusion (see instructions). 5 Subtract line 4 from line 3 (total taxable amount).								
1 Capital gain part from federal Form 4972, Part II, line 8 2 Multiply line 1 by 54% (.054) and enter here (city of New York and part-year city of New York residents use both columns; multiply line 1 by 1.72% (.0172) to figure city tax). If you are filing Form IT-201 ATT, Worksheet A., line 1; or to line 1 on the back of Form IT-203-ATT, Worksheet resident estate or trust, transfer the amount from line 2, New York State column, to Form IT-205, front page, line 7, If you are filing Form IT-205 for a full-year resident estate or trust, transfer the amount from line 2, New York State column in the total for Form IT-205-A. Schedule 1, line 11. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York Column to Form IT-201-ATT, Worksheet ine 1; or to line 1 on the back of Form IT-203-ATT, Worksheet for Front Page, Part III, Line 22. If you are filing Form IT-205, transfer amount from line 2, City of New York Column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-230, to figure and 11. Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10. 4 Death benefit exclusion (see instructions). 5 Subtract line 4 from line 3 (total taxable amount).								
2 Multiply line 1 by 5.4% (.054) and enter here (city of New York and part-year city of New York residents use both columns; multiply line 1 by 1.72% (.0172) to figure city tax). If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, New York State column to Form IT-201-AFT, Worksheet A, line 1; or to line 1 on the back of Form IT-205-for a full-year resident estate or trust, transfer the amount from line 2, New York State column, to Form IT-205, front page, line 7. If you are filling Form IT-205-AFT or a nonresident estate or trust or a part-year resident trust, include the amount from line 2. New York State column in the total for Form IT-205-A. Schedule 1, line 11. If you are filling Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-201-AFT, Worksheet line 1; or to line 1 on the back of Form IT-203-AFT, Worksheet for Front Page, Part III, Line 22. If you are filling Form IT-205, transfer amount from line 2, City of New York column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-201-Instructions for Form IT-203, line 58 and on line 6 on the back of Form IT-203-ATT, Worksheet for Front Page, Part III, Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10							1	
city of New York residents use both columns; multiply line 1 by 1.72% (0172) to figure city tax). If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, New York State column to Form IT-201-ATT, Worksheet A, line 1; or to line 1 on the back of Form IT-205-ATT, Worksheet for Front Page, Part II, Line 15. If you are filling Form IT-205 for a full-year resident estate or trust, transfer the amount from line 2, New York State column, to Form IT-205, front page, line 7. If you are filling Form IT-205-A for a nonresident estate or trust or a part-year resident trust, include the amount from line 2. New York State column in the total for Form IT-205-A, Schedule 1, line 11. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-205-ATT, Worksheet for Front Page, Part III, Line 22. If you are filing Form IT-205, transfer amount from line 2, City of New York column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-203-1, Instructions for Form IT-203, to figure income percentage to enter on Form IT-203, line 58 and on line 6 on the back of Form IT-203-ATT, Worksheet for Front Page, Part III, Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10. 4 Death benefit exclusion (see instructions). 5 Subtract line 4 from line 3 (total taxable amount).	r Capital gain part nom	rederal Form 4972, Fart II, line o						ew York
city tax). If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, New York State column to Form IT-201-ATT, Worksheet A, line 1; or to line 1 on the back of Form IT-205 for a full-year resident estate or trust, transfer the amount from line 2, New York State column, to Form IT-205, front page, Jine 7. If you are filing Form IT-205-A for a nonresident estate or trust or a part-year resident trust, include the amount from line 2. New York State column in the total for Form IT-205-A. Schedule 1. line 11. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-201-ATT, Worksheet line 1; or to line 1 on the back of Form IT-203-ATT, Worksheet for Front Page, Part III, Line 22. If you are filing Form IT-205, transfer amount from line 2, City of New York column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-203-I, Instructions for Form IT-230, to figure income percentage to enter on Form IT-203, line 58 and on line 6 on the back of Form IT-203-ATT, Worksheet for Front Page, Part III, Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10	2 Multiply line 1 by 5.4%	6 (.054) and enter here (city of New	w York and part-year	auro.				
back of Form IT-203-ATT, Worksheet for Front Page, Part II, Line 15. If you are filling Form IT-205 for a full-year resident estate or trust, transfer the amount from line 2, New York State column, to Form IT-205, front page, line 7. If you are filling Form IT-205-A for a nonresident estate or trust or a part-year resident trust, include the amount from line 2. New York State column in the total for Form IT-205-A. Schedule 1. If you are filling Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-201-ATT, Worksheet line 1; or to line 1 on the back of Form IT-203-ATT, Worksheet for Front Page, Part III, Line 22. If you are filling Form IT-205, transfer amount from line 2, City of New York column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-203-I, Instructions for Form IT-230, to figure income percentage to enter on Form IT-203, line 58 and on line 6 on the back of Form IT-203-ATT, Worksheet for Front Page, Part III, Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10. 4 Death benefit exclusion (see instructions). 5 Subtract line 4 from line 3 (total taxable amount). 5	city tax). If you are	filing Form IT-201 or Form IT-203	3, transfér the amount from li	ine				
New York State column, to Form IT-205, front page, line 7. If you are filing Form IT-205-A for a nonresident estate or trust or a part-year resident trust, include the amount from line 2. New York State column in the total for Form IT-205-A. Schedule 1. line 11. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-201-ATT, Worksheet line 1; or to line 1 on the back of Form IT-203-ATT, Worksheet for Front Page, Part III, Line 22. If you are filing Form IT-205, transfer amount from line 2, City of New York column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-203-I, Instructions for Form IT-230, to figure income percentage to enter on Form IT-203, line 58 and on line 6 on the back of Form IT-203-ATT, Worksheet for Front Page, Part III, Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10								
IT-205-A for a nonresident estate or trust or a part-year resident trust, include the amount from line 2. New York State column in the total for Form IT-205-A. Schedule 1. If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-201-ATT, Worksheet line 1; or to line 1 on the back of Form IT-203-ATT, Worksheet for Front Page, Part III, Line 22. If you are filing Form IT-205, transfer amount from line 2, City of New York column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-230-I, Instructions for Form IT-230, to figure income percentage to enter on Form IT-203, line 58 and on line 6 on the back of Form IT-203-ATT, Worksheet for Front Page, Part II, Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10				e 2,				
If you are filing Form IT-201 or Form IT-203, transfer the amount from line 2, City of New York column to Form IT-201-ATT, Worksheet line 1; or to line 1 on the back of Form IT-203-ATT, Worksheet for Front Page, Part III, Line 22. If you are filing Form IT-205, transfer amount from line 2, City of New York column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-230-1, Instructions for Form IT-230, to figure income percentage to enter on Form IT-203, line 58 and on line 6 on the back of Form IT-203-ATT, Worksheet for Front Page, Part II, Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10. 4 Death benefit exclusion (see instructions). 5 Subtract line 4 from line 3 (total taxable amount).	IT-205-A for a nonre	esident estate or trust or a part-	year resident trust, include	the				
line 1; or to line 1 on the back of Form IT-203-ATT, Worksheet for Front Page, Part III, Line 22. If you are filing Form IT-205, transfer amount from line 2, City of New York column, to Form IT-205, front page, line 16. Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-203-1, Instructions for Form IT-203, to figure income percentage to enter on Form IT-203, line 58 and on line 6 on the back of Form IT-203-ATT, Worksheet for Front Page, Part II, Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10				e 12				
Note: New York State nonresidents, part-year residents, New York State nonresident estates or trusts or part-year resident trusts complete the Nonresident and Part-Year Resident Income Percentage Schedule on the back of Form IT-230-1, Instructions for Form IT-230, to figure income percentage to enter on Form IT-203, line 58 and on line 6 on the back of Form IT-203-ATT, Worksheet for Front Page, Part II, Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10	line 1; or to line 1 o	in the back of Form IT-203-ATT, Wo	orksheet for Front Page, Part					
Line 15, or Form IT-205-A, Schedule 1, line 12. Part III - Use this part if you completed Part III on federal Form 4972. 3 Amount from federal Form 4972, Part III, line 10	Note: New York State non Nonresident and Pa	residents, part-year residents, New	York State nonresident esta	Form IT-2	230-1, Instruc	ctions for	Form IT-230, to	figure the
3 Amount from federal Form 4972, Part III, line 10			nd on line 6 on the back of F	-orm 11-2	203-ATT, <i>Wor</i>	ksneet to	or Front Page, P	art II,
3 Amount from federal Form 4972, Part III, line 10	Part III - Use this par	t if you completed Part III	on federal Form 4972.					
4 Death benefit exclusion (see instructions)							3	
							4	
	5 Subtract line 4 from li	ne 3 (total taxable amount)						
6 Current actuarial value of annuity from federal Form 4972. Part III. line 13							6	
7 Add lines 5 and 6 (adjusted total taxable amount). If this amount is \$70,000 or more, skip lines 8 through 11, and enter this amount on line 12						- 1	7	1
8 Multiply line 7 by 50% (.50) but do not enter more than \$10,000						1	,	
9 Subtract \$20,000 from line 7.								
If line 7 is \$20,000 or less, enter "0"				,				
10 Multiply line 9 by 20% (.20)								
11 Subtract line 10 from line 8 (minimum distribution allowance)						1 (
12 Subtract line 11 from line 7							İ	
13 Federal estate tax attributable to lump-sum distribution								
Lines 15 through 32 — City of New York and part-year City of New York								
residents use both columns.								
If line 6 is blank, skip lines 15 through 17 and go to line 18.	If line 6 is blank, skip li	nes 15 through 17 and go to lin	ne 18.		New Yor	k State	City of N	ew York
15 Divide line 6 by line 7 and enter the result as a decimal. If line 6 is zero, enter "0"	•	•		"o"				
(see instructions)	•	* •				_		
16 Multiply line 11 by the decimal amount on line 15. If line 15 is zero, enter "0" 16								
17 Subtract line 16 from line 6				T T				

(continued on back)

	Part III (continued) 5 Year/10 Year Ta	x C	omp	utatio	n					
	Complete the 5-year tax option (lines 18 through 24) if the amount entered on feder	al F	orm 4	972. lir	nes 32	2 and	1 41 2	are t	he s	ame
	Complete the 10-year tax option (lines 25 through 31) if the amount entered on fede	ral f	orm	4972, li	ines 4	0 an	d 41	are	the	same.
	5-Year Tax Option		Nev	v York S	State		С	ity c	f Ne	v York
18	Multiply line 14 by 20% (.20)	18								
19	Tax on line 18 amount (use the New York State Tax Table (single column) in the	ŀ								
	instructions for Form IT-201, IT-203 or IT-205. City of New York and part-year city									
	of New York residents must also use the City of New York Tax Table (single				1		i			
	column).)	19			1		l			
20	Multiply line 19 by five (5). If line 6 is blank, skip lines 21 through 23 and enter this									_
	amount on line 24	20								:
21	Multiply line 17 by 20% (.20)	21		~						
22	Tax on line 21 amount (use the New York State Tax Table (single column) in the									
	instructions for Form IT-201, IT-203 or IT-205. City of New York and part-year city									
	of New York residents must also use the City of New York Tax Table (single				1					
^^	column).)	22								
23	Multiply line 22 by five (5)	23			\		L			
24	Subtract line 22 from line 20. This is seen to 1	tate				Ci	ty of	Ne	N Yo	rk
44	Subtract line 23 from line 20. This is your tax on lump-sum		1 -	_		$\overline{}$	$\overline{}$		$\overline{}$	7
	distribution using the 5-year option				Ц,		Щ	Ļ,		
Trai	distribution using the 5-year option	203	ATT	line 8·	∐,	Form		, 05	front	
Trai		-203	ATT,	line 8;	∐, or to	Form	n IT-2	, 05,	front	page
ıne	distribution using the 5-year option									page
ine City	distribution using the 5-year option	the (City o	of New	York	colur	mn to			page
ine City	distribution using the 5-year option	the (City c	of New see in	York estruc	colur	mn to	Fo	m	
City	distribution using the 5-year option	the recip	City c	of New	York estruc	colur	mn to	Fo	m	page
City	distribution using the 5-year option	the (City c	of New see in	York estruc	colur	mn to	Fo	m	
City IT-2 	distribution using the 5-year option	the recip	City c	of New see in	York estruc	colur	mn to	Fo	m	
City T-2 25	distribution using the 5-year option 24 , sefer the line 24 amount in the New York State column to Form IT-201-ATT or Form IT-12. (Multiple recipient, see instructions.) of New York and part-year city of New York residents transfer the line 24 amount in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple recipient 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple recipient 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple recipient 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple recipient 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple recipient 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple recipient 19, Form IT-205, front page, line 2	the recip	City c	of New see in	York estruc	colur	mn to	Fo	m	
City T-2 25	distribution using the 5-year option 24 , see instructions.) of New York and part-year city of New York residents transfer the line 24 amount in 101-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple recipient) 10-Year Tax Option Tax on line 25 amount (use the New York State Tax Rate Schedule in the Instructions for Form IT-230. City of New York and part-year city of New York residents also use the City of New York Tax Rate Schedule in the instructions for	the recip	City c	of New see in	York estruc	colur	mn to	Fo	m	
25 26	distribution using the 5-year option 24 , see instructions.) of New York and part-year city of New York residents transfer the line 24 amount in 101-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple recipient) 10-Year Tax Option Tax on line 25 amount (use the New York State Tax Rate Schedule in the instructions for Form IT-230. City of New York and part-year city of New York residents also use the City of New York Tax Rate Schedule in the instructions for Form IT-230)	the recip	City c	of New see in	York estruc	colur	mn to	Fo	m	
25 26	distribution using the 5-year option 24 Insfer the line 24 amount in the New York State column to Form IT-201-ATT or Form IT-12. (Multiple recipient, see instructions.) In form York and part-year city of New York residents transfer the line 24 amount in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple recipient) Multiply line 14 by 10% (.10) Tax on line 25 amount (use the New York State Tax Rate Schedule in the Instructions for Form IT-230. City of New York and part-year city of New York residents also use the City of New York Tax Rate Schedule in the instructions for Form IT-230) Multiply line 26 by ten (10). If line 6 is blank, skip lines 28 through 30 and enter	the recip	City c	of New see in	York estruc	colur	mn to	Fo	m	
25 26	distribution using the 5-year option 24 Insfer the line 24 amount in the New York State column to Form IT-201-ATT or Form IT-12. (Multiple recipient, see instructions.) of New York and part-year city of New York residents transfer the line 24 amount in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple recipient) 10-Year Tax Option Tax on line 25 amount (use the New York State Tax Rate Schedule in the Instructions for Form IT-230. City of New York and part-year city of New York residents also use the City of New York Tax Rate Schedule in the instructions for Form IT-230. Multiply line 26 by ten (10). If line 6 is blank, skip lines 28 through 30 and enter this amount on line 31.	the recip	City c	of New see in	York estruc	colur	mn to	Fo	m	
25 26 27	distribution using the 5-year option 24 Insert the line 24 amount in the New York State column to Form IT-201-ATT or Form IT-12. (Multiple recipient, see instructions.) of New York and part-year city of New York residents transfer the line 24 amount in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple in 201-ATT, line 14 by 10% (.10) Tax on line 25 amount (use the New York State Tax Rate Schedule in the Instructions for Form IT-230. City of New York and part-year city of New York residents also use the City of New York Tax Rate Schedule in the instructions for Form IT-230) Multiply line 26 by ten (10). If line 6 is blank, skip lines 28 through 30 and enter this amount on line 31. Multiply line 17 by 10% (.10).	25 26	City c	of New see in	York estruc	colur	mn to	Fo	m	
25 26 27	distribution using the 5-year option 24 Insert the line 24 amount in the New York State column to Form IT-201-ATT or Form IT-12. (Multiple recipient, see instructions.) of New York and part-year city of New York residents transfer the line 24 amount in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple in 201-ATT) Multiply line 14 by 10% (.10) Tax on line 25 amount (use the New York State Tax Rate Schedule in the instructions for Form IT-230). Multiply line 26 by ten (10). If line 6 is blank, skip lines 28 through 30 and enter this amount on line 31. Multiply line 17 by 10% (.10). Tax on line 28 amount (use the New York State Tax Rate Schedule in the	25 26	City c	of New see in	York estruc	colur	mn to	Fo	m	
25 26 27	distribution using the 5-year option 24 Insert the line 24 amount in the New York State column to Form IT-201-ATT or Form IT-12. (Multiple recipient, see instructions.) of New York and part-year city of New York residents transfer the line 24 amount in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple in 201-ATT) Multiply line 14 by 10% (.10) Tax on line 25 amount (use the New York State Tax Rate Schedule in the instructions for Form IT-230). Multiply line 26 by ten (10). If line 6 is blank, skip lines 28 through 30 and enter this amount on line 31. Multiply line 17 by 10% (.10). Tax on line 28 amount (use the New York State Tax Rate Schedule in the instructions for Form IT-230. City of New York and part-year city of New York	25 26	City c	of New see in	York estruc	colur	mn to	Fo	m	
25 26 27	distribution using the 5-year option 24 Insert the line 24 amount in the New York State column to Form IT-201-ATT or Form IT-12. (Multiple recipient, see instructions.) of New York and part-year city of New York residents transfer the line 24 amount in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple in 201-ATT, line 14 by 10% (.10) Tax on line 25 amount (use the New York State Tax Rate Schedule in the instructions for Form IT-230. City of New York and part-year city of New York residents also use the City of New York Tax Rate Schedule in the instructions for Form IT-230) Multiply line 26 by ten (10). If line 6 is blank, skip lines 28 through 30 and enter this amount on line 31 Multiply line 17 by 10% (.10) Tax on line 28 amount (use the New York State Tax Rate Schedule in the instructions for Form IT-230. City of New York and part-year city of New York residents also use the city of New York Tax Rate Schedule in the instructions	25 26 27 28	City c	of New see in	York estruc	colur	mn to	Fo	m	
25 26 27 28	distribution using the 5-year option 24 , Inster the line 24 amount in the New York State column to Form IT-201-ATT or Form IT-12. (Multiple recipient, see instructions.) of New York and part-year city of New York residents transfer the line 24 amount in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple in 201-ATT, line 19, Form IT-203-City of New York State Tax Rate Schedule in the instructions for Form IT-230. City of New York and part-year city of New York residents also use the City of New York Tax Rate Schedule in the instructions for Form IT-230. Multiply line 26 by ten (10). If line 6 is blank, skip lines 28 through 30 and enter this amount on line 31. Multiply line 17 by 10% (.10). Tax on line 28 amount (use the New York State Tax Rate Schedule in the instructions for Form IT-230. City of New York and part-year city of New York residents also use the city of New York Tax Rate Schedule in the instructions for Form IT-230.)	25 26 27 28	City c	of New see in	York estruc	colur	mn to	Fo	m	
25 26 27 28	distribution using the 5-year option 24 ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	25 26 27 28 29 30	City c	of New see in	York estruc	colur	mn to	For	New	York
25 26 27 28 29	distribution using the 5-year option 24 Inster the line 24 amount in the New York State column to Form IT-201-ATT or Form IT-12. (Multiple recipient, see instructions.) of New York and part-year city of New York residents transfer the line 24 amount in 201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple in 201-ATT, line 14 by 10% (.10) Tax on line 25 amount (use the New York State Tax Rate Schedule in the Instructions for Form IT-230. City of New York and part-year city of New York residents also use the City of New York Tax Rate Schedule in the instructions for Form IT-230. Multiply line 26 by ten (10). If line 6 is blank, skip lines 28 through 30 and enter this amount on line 31. Multiply line 17 by 10% (.10). Tax on line 28 amount (use the New York State Tax Rate Schedule in the instructions for Form IT-230. City of New York and part-year city of New York residents also use the city of New York Tax Rate Schedule in the instructions for Form IT-230.). Multiply line 29 by ten (10).	25 26 27 28 29 30	City c	of New see in	York estruc	colur	mn to	For	New	York
25 26 27 28 29	distribution using the 5-year option 24 ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	25 26 27 28 29 30	City c	of New see in	York estruc	colur	mn to	For	New	y Yo

Transfer the line 31 amount in the New York State column to Form IT-201-ATT or Form IT-203-ATT, line 8; or to Form IT-205, front page, line 12. (Multiple recipient, see instructions.)

City of New York and part-year city of New York residents transfer the line 31 amount in the City of New York column to Form IT-201-ATT, line 19, Form IT-203-ATT, line 21, or Form IT-205, front page, line 21. (Multiple recipients, see instructions.)



23024999