



# Resident Income Tax Return

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

# IT-201-I Instructions

## Instructions for Form IT-201

(for full-year New York State residents only)

### Highlights for 1996 (see page 2)

- New York State tax rates have decreased. The state maximum tax rate is reduced from 7.59375% to 7.125%.
- City of New York Tax Table has been adjusted to reflect New York City tax rate changes.
- The electronic filing program will now accept balance-due returns (see page 8 for additional information).
- The New York State earned income credit percentage is increased from 10% to 20% (see the instructions for Form IT-215 on page 39).
- Two new charitable funds have been added to Form IT-201. The U.S. Olympic Committee / Lake Placid Olympic Training Center Fund and the Breast Cancer Research and Education Fund join the Gift for Wildlife Fund (see the instructions for line 52 on page 23).
- The New York State child and dependent care credit is now refundable (see the instructions for new Form IT-216 on page 41).
- If you are 55 or over, you may be able to deduct part of the eligible "long-term care" insurance premiums you paid during 1996 (see instructions for new subtraction S-25 on page 19).
- Callers from anywhere in the U.S. and Canada can now access our toll-free numbers. See *Need Help?* on the back cover.
- New York State's tax amnesty program is in effect through January 31, 1997. For amnesty information, call toll free 1 888 552-3453.



### This booklet also contains:

- Instructions for Form IT-201-ATT, *Itemized Deduction and Other Credits and Taxes*
- Instructions for Form IT-200, *Resident Income Tax Return* (see pages 31 through 35)
- Instructions for Form IT-214, *Claim for Real Property Tax Credit For Homeowners and Renters*
- Instructions for Form IT-215, *Claim for Earned Income Credit*
- Instructions for Form IT-216, *Claim for Child and Dependent Care Credit*
- Form IT-2104, *Employee's Withholding Allowance Certificate and Instructions*

**If you want to claim the New York itemized deduction, get New York State Form IT-201-ATT and attach it to your Form IT-201.**

#### From the Commissioner

The 1996 tax year continues the second year of a three-year tax cut enacted by Governor Pataki and the State Legislature. The state maximum tax rate has been reduced from 7.59375% to 7.125%, and the standard deduction amounts have increased. Overall, the three-year personal income tax reduction program will lower taxes by more than \$6 billion. This represents a 25% cut for three-quarters of our taxpayers.

Also, New York's child and dependent care credit is now refundable for New York residents. If you qualify for the credit and it is more than the amount you owe, we will refund the difference. Previously, this credit could only be used to reduce your tax.

As always, we will work diligently to promptly get your refund to you. You can help by making your entries carefully, as shown in these instructions, and by reviewing the checklist on page 26 before mailing in your return. We have also added a space for you to enter your daytime telephone number, only if you choose. This will allow us to call you to correct any minor errors or omissions and process your return as quickly as possible.

As a reminder, **New York State's tax amnesty program is in effect through January 31, 1997.** If you qualify for tax amnesty, you can pay off taxes you may owe for periods ending December 31, 1994, or earlier, without penalty. You will be charged interest, however. Information and an application form are included in the 1996 New York State income tax packets. You can also call 1 888 552-3453 for amnesty information.

To provide greater confidentiality for taxpayers, we have redesigned our 1996 tax packets to conceal the preprinted peel-off label behind a glued flap on the inside front cover. We believe this will minimize the risk that a social security number might be used for illegitimate purposes. Please be sure to attach the label to your return when you file. This will help ensure that your return is processed efficiently, and if you're entitled to a refund, that you receive it as quickly as possible.

Also new this year is a place on the form where you can contribute to the U.S. Olympic Committee/Lake Placid Olympic Training Center Fund, and to the Breast Cancer Research and Education Fund. The instructions in this booklet contain more information on these new voluntary entries.

Our toll-free telephone assistance is now available to callers throughout the U.S. and Canada. If you need help with your 1996 New York State income tax return, call 1 800 225-5829. From areas outside the U.S. and Canada, call (518) 485-6800. Trained service representatives are on hand to answer any questions you may have.

Michael H. Urbach  
Commissioner of Taxation and Finance

## 2 Form IT-201 Highlights for Tax Year 1996

- **New York State Tax Rate Decreased**

Tax rate changes designated in the 1987 tax reform legislation, which were subsequently postponed, have been reinstated. For tax year 1996, the state maximum tax rate has been reduced from 7.59375% to 7.125%.

- **New York City Tax Table Adjusted**

Some of the taxable income brackets and percentages in the New York City tax rate schedule for 1996 have been modified. The city of New York tax table has been adjusted accordingly.

- **Tax Amnesty Program**

New York State's tax amnesty program is in effect through January 31, 1997. If you qualify, you can pay off your tax debt for periods ending December 31, 1994, or earlier, without penalty (interest will be charged). An application (Form AM-2) is included in your income tax packet. For amnesty information, call toll free 1 888 552-3453.

- **Electronic Filing is Expanded to Allow Balance-Due Returns**

The personal income tax electronic filing program will now accept balance-due returns. Also, if you compute a balance due on your return and are filing electronically, you will have to send your payment along with new Form IT-201-V, *Payment Voucher for Resident Income Tax Return Filed Electronically*. For more information, see the instructions for electronic filing on page 8.

- **Itemized Deductions are on Form IT-201-ATT**

The lines for entering your itemized deductions are on Form IT-201-ATT. If you itemize deductions on your federal return and choose to itemize on your New York return, you must complete lines 1 through 14, Part I of Form IT-201-ATT, and attach it to your return. For more information, see pages 27 and 28.

- **Child and Dependent Care Credit Now Refundable**

Beginning with tax year 1996, the New York State child and dependent care credit is refundable. If you qualify, file new Form IT-216, *Claim for Child and Dependent Care Credit*. If the credit is more than the tax you owe, we will refund the difference. For more information, see the instructions for Form IT-216 on page 41.

- **Standard Deduction Amounts Increased**

The standard deduction amounts have increased for tax year 1996. See the *Standard Deduction Table* on page 20.

- **New York State Earned Income Credit Percentage Increased**

For 1996, the New York State earned income credit percentage is increased from 10% to 20%. If you qualify, complete Form IT-215, *Claim for Earned Income Credit*, and transfer the allowable amount to your return. Your earned income credit will reduce the amount you owe or increase your refund. For more information, see the instructions for Form IT-215 on page 39.

- **Breast Cancer Research and Education Fund**

Beginning in 1996, taxpayers may now elect to make a contribution to support New York State's Breast Cancer Research and Education Fund. Moneys contributed to this fund will be used only for breast cancer research and educational projects. See the instructions for line 52 on page 23 for additional information.

- **United States Olympic Committee/Lake Placid Olympic Training Center Fund**

Beginning in 1996, taxpayers may now elect to make a contribution to the United States Olympic Committee/Lake Placid Olympic Training Center Fund on Form IT-201. If you and your spouse both wish to contribute and you are filing a joint return, you may give \$4.00. All others may contribute \$2.00. See the instructions for line 52 on page 23 for additional information.

- **New Subtraction for Long-Term Care Insurance Premiums Paid**

If you are 55 or over and you paid "long-term care" insurance premiums during 1996 to an approved insurance company, you may be able to deduct part of the premiums paid on your income tax return this year. See the instructions for new subtraction S-25 on page 19.

- **Toll-Free Telephone Service Expanded**

Callers can now access our toll-free numbers for information, forms, publications and refund information from anywhere in the U.S. and Canada. See *Need Help?* on the back cover of these instructions.

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## 4 How to avoid mistakes that slow down the processing of your return and refund . . .

- **Be sure to check either the Yes or No box at Item C.**

Item C 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.
- **Check the New York standard deduction table on page 20 and make sure that you have claimed the correct standard deduction for your filing status on line 32.**

For example, do not claim a head of household filing status and then claim a standard deduction for a single or married filer.
- **Complete the New York Dependent Exemption Worksheet on page 20 and enter the line c number on line 34.**

Some taxpayers make the mistake of entering the number of exemptions that they claimed on their federal return on line 34 of their Form IT-201. In general, federal exemptions include both personal and dependent exemptions. However, only dependent exemptions are allowed on your New York State return. The value of each New York dependent exemption is \$1,000. To ensure that you receive credit for the correct number of New York dependent exemptions, complete the worksheet on page 20 of these instructions before making an entry at line 34 of your return.
- **Use the correct New York tax table.**

Be sure you are using the correct tax table to look up your tax; some taxpayers erroneously use the city tax table to determine their state tax, and vice versa. (The state tax table is on red pages 45 through 52.)
- **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. To order Form IT-280, see *Need Help?* on the back cover.
- **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 63) instead of on the **amount you owe** line (line 65). The taxpayer then expects a refund, when in fact he or she owes tax. This will result in a bill for the tax owed plus interest and possible penalty. This situation can be avoided by making sure that if you owe tax, you enter the amount owed on the correct line and pay this amount when you file your return.
- **Use your preprinted peel-off label.**

The peel-off label on the inside front cover of your income tax packet is designed to speed processing and prevent common errors that may delay refund checks. But do not attach the label until you have completed and checked your return. See [Step 5](#) on page 25 of these instructions.
- **Amount applied to 1997 estimated tax.**

If you elect to apply all or part of the amount overpaid to your 1997 estimated tax, that election generally **cannot** be changed after April 15, 1997.
- **Public employee 414(h) retirement contributions must be entered on line 20.**

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 Police and Fire Retirement System), New York State Teacher's Retirement System, or an employee of the State or City University of New York who belongs to the Optional Retirement Program or any tier member of the New York City Employees' Retirement System, the New York City Teachers' 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 1996 on line 20.
- **New York City IRC 125 flexible benefits program must be entered on line 21.**

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 21 of Form IT-201.

### ● 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 mark an "X" in the box at item D of your Form IT-201. By marking this box, you will help us reduce printing and mailing costs.

When you check the box, we will send you a preprinted peel-off label that you or whoever prepares your return should use on your 1997 return. Be sure to use your label; if you do not, it may cause a delay in processing your return and your refund, if you are entitled to one.

### ● Americans with Disabilities Act

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

## 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:
 

<p>your federal filing status would have been:</p> <p>single, and you can be claimed as a dependent on another taxpayer's federal return. . . . . \$2,900</p> <p>single, and you cannot be claimed as a dependent on another taxpayer's federal return <b>or</b></p> <p>married filing joint return <b>or</b></p> <p>married filing separate return <b>or</b></p> <p>head of household <b>or</b></p> <p>qualifying widow(er) . . . . . \$4,000</p>	<p>and you had federal adjusted gross income (plus New York additions)* of more than:</p>
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\* (New York additions are explained on pages 15 and 16 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 want to claim a refund of the New York State earned income credit.
- You want to claim a refund of the New York State child and dependent care credit.
- You are subject to the minimum income tax.
- You are subject to the separate tax on lump-sum distributions.

#### Did you use federal Form 8814 or federal Form 8615 to report your child's investment income?

If you elected to file federal Form 8814 with your federal return, the amount of your child's investment income over \$1,000 that was included in your federal gross income will be reported on your New York return and taxed at your rate. In this case, you will not file a New York return for your child. However, it will be to your advantage to file a New York return for your child since there will not be any New York tax on the first \$2,900 of your child's investment income. To qualify for filing a New York return for your child, you must first file a federal Form 8615 (instead of federal Form 8814) to report your child's investment income.

### 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 are not a New York City or Yonkers resident for 1996 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*, and/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.

### Partnerships/Limited Liability Partnerships or Companies

Partnerships, including limited liability partnerships (LLP), limited liability companies (LLC) and limited liability investment companies (LLIC), are not subject to the New York State personal income tax but individual members of the partnerships are. If your partnership has a partner who is a New York State resident, or if the partnership has any income from New York State sources, it must file Form IT-204, *Partnership Return*. If you were a partner, transfer your share of income or loss, deductions and adjustments from Form IT-204 to your Form IT-201. For more information see IT-204-I, *Instructions for Form IT-204*. If your partnership carried on a business in New York City, it may also be required to file Form NYC-204, *City of New York Unincorporated Business Tax Partnership Return*.

If you need to get forms and instructions from the NYC Department of Finance, you can get them by calling New York City Tax Fax at (718) 935-6114 from the telephone connected to your fax machine or modem (24 hours a day, 7 days a week); by calling New York City Taxpayer Assistance at (718) 935-6000 Monday through Friday between the hours of 9:00 a.m. and 4:30 p.m.; or by visiting **Taxpayer Assistance, 25 Elm Place, 4th Floor, Brooklyn, NY**. This office is open from 9 a.m. to 5 p.m., Monday through Friday. Since New York State does not administer the New York City unincorporated business tax, do not file your NYC-204 with your state return.

### Estates and Trusts

Estates and trusts are subject to the New York State personal income tax. The fiduciary for an estate or trust must file Form IT-205, *Fiduciary Income Tax Return*. Each beneficiary of an estate or trust must include his or her share of the estate or trust income on Form IT-201. For more information on responsibilities of beneficiaries, see *Beneficiaries (estates and trusts)* on page 14 of these instructions.

### 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.

**TIP** Even if you do not have to file an income tax return, you may still claim the real property tax credit by filing only Form IT-214.

For more information, see *Instructions for Form IT-214* on page 36 and Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*.

### Residents of New York State Claiming the Earned Income Credit

**TIP** If you are a New York State resident and claimed a federal earned income credit, you may be entitled to a state earned income credit. To claim the credit, complete Form IT-215, *Claim for Earned Income Credit*, and attach it to your return. For more information, see pages 23 and 39.

### Residents of New York State Claiming the Child and Dependent Care Credit

If you are a New York State resident and claimed the federal child and dependent care credit, you may be entitled to a state child and dependent care credit.

**TIP** You may still be entitled to claim the state credit even if you did not claim the credit on your federal return or did not have to file a federal return. To be eligible to claim the credit, complete new Form IT-216, *Claim for Child and Dependent Care Credit*, and attach it to your return. For more information, see pages 23 and 41.

### Deceased Taxpayers

If a taxpayer died before filing a return for 1996, 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

(continued)

## Who Must File *(continued)*

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, *Survivors Affidavit*. Call or write us for this form. See **Need Help?** on the back cover 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 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 return, you are automatically granted a two-month extension of time to file your New York return.

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

**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.

### Nonresidents and Part-Year Residents

If you were a nonresident of New York State and received income in 1996 from New York State sources, or if you moved into or out of New York in 1996 (see *Resident, Nonresident and Part-Year Resident Defined* below), you must file Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. For more information, see the instructions for Form IT-203.

**City taxes** — If you changed your New York City or Yonkers resident status during the year, you must complete Form IT-360.1, *Change of City Resident Status*, and pay the New York City resident tax or a Yonkers resident income tax surcharge for the part of the year that you lived in New York City or Yonkers. If you earned wages in one of these cities or conducted a trade or business there (either as an individual or a member of a partnership) during the part of the year that you were not a New York City or Yonkers resident, you must complete Form NYC-203, *City of New York Nonresident Earnings Tax Return*, or Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*, and pay any tax due. For more information, see IT-360.1-1, *Instructions for Form IT-360.1*.

### Resident, Nonresident and Part-Year Resident Defined

You may have to pay income tax as a New York State resident even if you are not considered a resident for other purposes. For income tax purposes, your resident status depends on where you were domiciled and where you maintained a permanent place of abode during the taxable year.

In general, your *domicile* is the place you intend to have as your permanent home. Your domicile is, in effect, the **state** where your permanent home is located. It is the place you intend to return to whenever you may be away (as on vacation abroad, business assignment, educational leave, or military assignment).

**You can have only one domicile.** Your New York domicile is not changed until you can demonstrate that you have abandoned your New York domicile and established a new permanent domicile outside New York State.

A change of domicile must be *clear and convincing*. Easily controlled factors such as where you vote, where your driver's license and registration are issued, where your will is located or similar items are **not** the primary factors to be taken into consideration in determining where you are domiciled. To properly determine whether you have changed your domicile, you should first consider a comparison of your primary ties in both locations. For example, compare (1) the size, value, and nature of use of your first residence to the size, value, and nature of use of your newly acquired residence; (2) your employment and/or business connections in both locations; (3) the amount of time spent in both locations; (4) the physical location of items that have significant sentimental value to you in both locations; and (5) your close family ties in both locations. A change of domicile is *clear and convincing* only when your primary ties are clearly **greater** in the new location. When weighing your primary ties keep in mind that depending upon your overall lifestyle, some may weigh more heavily than others. It is the responsibility of the taxpayer to make available, if required by the Tax Department, documentation showing the necessary intention to effect a change of domicile.

If you move to a new location but intend to stay there only for a limited amount of time (no matter how long), your domicile does not change. For example, Mr. Green of ABC Electronics in Elmira, New York was temporarily assigned to the Atlanta, Georgia branch office for two years. After his stay in Atlanta, he returned to his job in New York. His domicile did not change during his stay in Georgia; it remained New York State.

If your domicile is New York State and you go to a foreign country because of a business assignment by your employer, or for study, research or any other purpose, your domicile does not change unless you show that you definitely do not intend to return to New York.

A *permanent place of abode* is a residence (a building or structure where a person can live) you permanently maintain, whether you

own it or not, and usually includes a residence your husband or wife owns or leases. A place of abode is not permanent if you maintain it only during a temporary or limited period of time for a particular purpose.

For more information, see Publication 88, *General Tax Information for New York State Nonresidents and Part-Year Residents*.

**Resident** — You are a New York State resident if:

- Your domicile is not New York State but you maintain a permanent place of abode in New York and spend **184 days or more** in New York during the taxable year. However, if you are a member of the armed forces, and your domicile is not New York State, you are not a resident under this definition; or
- Your domicile is New York State. However, even if your domicile is New York, you are not a resident if you meet **all three** of the conditions in either Group A or Group B as follows:

#### Group A

- You did not maintain any permanent place of abode in New York State during the taxable year; and
- You maintained a permanent place of abode outside New York State during the entire taxable year; and
- You spent **30 days or less** in New York State during the taxable year.

#### Group B

- You were in foreign country for at least 450 days during any period of 548 consecutive days; and
- You spent **90 days or less** in New York State during this 548-day period, and your spouse (unless legally separated) or minor children spent **90 days or less** in New York during this 548-day period in a permanent place of abode maintained by you; and
- During the nonresident portion of the taxable year in which the 548-day period either begins or ends, you were present in New York State for no more than the number of days which bears the same ratio to 90 as the number of days in such portion of the taxable year bears to 548. This condition is illustrated by the following formula:

$$\frac{\text{Number of days in the nonresident portion}}{548} \times 90 =$$

Maximum number of days allowed in New York State

**Nonresident** — You are a New York State nonresident if you were not a resident of New York State for any part of the year.

**Part-year resident** — You are a New York State part-year resident if you meet the definition of resident or nonresident for only part of the year.

For more information on nonresidents and part-year residents, see the instructions for Form IT-203.

## Which Form to File

If the federal income tax return you filed was:

And you were a full-year resident of New York State, file your New York income tax return on:

Form

**1040EZ** ... **Form IT-100** if you want us to figure your tax and, if applicable, claim the earned income credit,

or

**Form IT-200** if you want to figure your tax yourself or claim the real property tax credit (see *Homeowners and Renters* on page 5) or you want to disclaim a spouse's debt (see *Collection of debts from your refund*, page 24) or you want to claim the New York State earned income credit (see page 39).

Form

**1040A**..... **Form IT-100** if you want us to figure your tax and, if applicable, claim the earned income credit, or the New York State child and dependent care credit, and you did not have 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 IRA distributions, pension or annuity income or social security benefits included in your federal adjusted gross income.)

or

**Form IT-200** if you want to figure your tax yourself and you did not have 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 *Homeowners and Renters* on page 5) or you want to disclaim a spouse's debt (see *Collection of debts from your refund*, page 24) or you want to claim the New York State earned income credit (see page 39) or the New York State child and dependent care credit (see page 41).

Form

**1040** ..... **Form IT-201** (but see *Can you file Form IT-200 instead of Form IT-201?* below).

**TIP**

**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 the worksheet on this page); **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 and certain other New York City public employers, interest income on U.S. 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, earned income or real property tax credits; **and**
- your only other income taxes are full-year New York City or Yonkers income taxes; **and**
- you did not make estimated tax payments, you do not need to extend the time to file your return, and you are a calendar-year filer.

### Worksheet for Figuring Which Deduction is Larger

- a. Total itemized deductions from federal Schedule A, line 28..... a. \_\_\_\_\_
- b. State, local and foreign income taxes from federal Schedule A, lines 5 and 8..... b. \_\_\_\_\_
- c. Subtract line b from line a..... c. \_\_\_\_\_
- d. Enter the standard deduction that applies to your filing status:
  - Single and can be claimed as a dependent ..... \$2,900
  - Single and **cannot** be claimed as a dependent ..... 7,400
  - Married filing **joint** return..... 12,350
  - Married filing **separate** return.. 6,175
  - Head of household ..... 10,000
  - Qualifying widow(er)..... 12,350 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 you itemize your deductions on federal Form 1040, fill in lines 1 through 14 of Form IT-201-ATT. If any of the other adjustments to federal itemized deductions apply to you (see pages 27 and 28 of these instructions), adjust line c appropriately.

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

- You have 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 U.S. government bonds can be made on **all** New York returns); **additions** to income for interest income on state and local bonds and obligations (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 *New York Adjustments* on page 14.

- You can claim any of these New York tax credits:
  - resident credit
  - accumulation distribution credit
  - investment credit
  - special additional mortgage recording tax credit carryover
  - solar and wind energy credit carryover
  - economic development zone credits.

**The household credit, earned income 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 EDZ capital tax credit
  - add-back of resident credit for taxes paid to a province of Canada.
- You are claiming a 1996 estimated tax payment or an overpayment credit from your 1995 return.
- You want to apply any part of your 1996 overpayment to your estimated tax for 1997.
- You were a New York State resident for all of 1996, 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, 1996, through December 31, 1996.
- 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 the back cover 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. For the definition of resident, nonresident and part-year resident, see page 6. Some federal Form 1040 filers can use Form IT-200. See *Can you file Form IT-200 instead of Form IT-201?* on this page.

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 for Form IT-201*, Item A, on page 13.

**TIP**

Taxpayers may electronically file their 1996 New York State

IT-201, *Resident Income Tax Return*. Electronic filing allows taxpayers to conveniently file their federal and New York State return in a single transmission through the services of an accepted tax professional. Electronically-filed returns offer the advantages of computer-filing accuracy and rapid processing of your refund.

**New for 1996** The personal income tax electronic filing program now lets you file additional return types, including balance-due returns. Taxpayers receiving extensions may also file electronically through October 15, 1997. These program enhancements will enable more taxpayers to enjoy the benefit of electronic filing.

Along with Form IT-201, *Resident Income Tax Return*, taxpayers may now file the following forms electronically:

- IT-201-ATT, *Itemized Deduction and Other Credits and Taxes*;
- IT-112-R, *New York State Resident Tax Credit*;
- IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*;
- IT-215, *Claim for Earned Income Credit*;
- IT-216, *Claim for Child and Dependent Care Credit*;
- IT-360.1, *Change of City Resident Status*;
- IT-2105.9, *Underpayment of Estimated Income Tax by Individuals and Fiduciaries*;
- NYC-203, *City of New York Nonresident Earnings Tax Return*; and
- Y-203, *City of Yonkers Nonresident Earnings Tax Return*.

Taxpayers needing to file other return types or requesting special consideration will not be able to file electronically.

Payments for balance-due returns may be submitted any time between the date you file and April 15, 1997, by using new Form IT-201-V, *Payment Voucher for Resident Income Tax Return Filed Electronically*.

If you file electronically, you must also submit Form IT-201-E, *Declaration for Electronic Filing of Resident Income Tax Return*, for the Tax Department to process your return. Both the IT-201-E and the IT-201-V will be provided to you by your electronic tax professional.

## Other Forms You May Have to File

### Form IT-2105, *Estimated Income Tax Payment Voucher*

The total amount you must pay for 1997 through withholding and estimated tax is the lesser of:

1. 90% of the tax shown on the 1997 return, or
2. 100% of the tax shown on the 1996 return (110% of that amount if you are not a farmer or fisherman and the New York adjusted gross income shown on that return is more than \$150,000 or, if married filing separately, more than \$75,000).

However, if you do not file a 1996 tax return, or your 1996 return did not cover all 12 months, item 2 above does not apply.

For more information, see the instructions for Form IT-2105.

You do not have to pay estimated tax if you expect to owe less than \$100 of New York State or New York City or Yonkers tax after deducting tax withheld and credits you are entitled to claim.

If you paid estimated tax for 1996 and filed a 1995 New York State income tax return, you will automatically receive a 1997 estimated tax packet in the mail. Included in your packet will be your account statement for tax year 1996. It will show the total amount recorded in your account as of the date shown on the statement. Review this statement carefully. If you disagree with any of the information, complete Form IT-2105.1 and mail it immediately to: **NYS Tax Department, Estimated Tax Unit (IT-2105.1), W A Harriman Campus, Albany NY 12227**. Do not use a pre-addressed label for this form.

If you do not receive your 1997 estimated tax packet by the date your first payment is due (generally April 15), call or write us for forms and instructions. See *Need Help?* on the back cover.

**Estimated income tax for estates and trusts** — Estates and trusts are required to make estimated tax payments. However, estates (and certain grantor trusts that receive the residue of the decedent's estate under the decedent's will) are exempt from paying estimated tax for the first two years after the decedent's death. Generally, an estate or trust must pay estimated tax if the estate or trust is expected to owe, after subtracting its withholding and credits, at least \$100 in New York income tax for 1997.

A fiduciary of an estate or trust who makes an election to allocate any portion of the estate's or trust's estimated tax payment among the beneficiaries must file Form IT-205-T. For more information, see the instructions for Form IT-205.

### Form IT-201-ATT, *Itemized Deduction and Other Credits and Taxes*

Complete this form if you claimed itemized deductions on your federal return or are subject to any other New York State or New York City taxes. You can also use this form to claim other New York State credits. For more information, see *Instructions for Form IT-201-ATT* on page 27.

### Form IT-220, *Minimum Income Tax*

Complete this form if you have federal tax preference items totaling more than your specific deduction of \$5,000 (\$2,500 if you are married and filing separately). You may have to file Form IT-220 even if you are not required to file federal Form 6251, *Alternative Minimum Tax - Individuals*. For more information, see the instructions for Form IT-220.

### Form IT-221, *Disability Income Exclusion*

Complete this form to figure the amount of your disability income that may be excluded from income on Form IT-201. To qualify, you must have retired due to permanent and total disability and you must not have reached age 65 when your tax year ended. If you claim this exclusion, the *Physician's Statement* at the bottom of Form IT-221 must also be completed and signed by your doctor. For more information, see Form IT-221.

### Form IT-230, *Separate Tax on Lump-Sum Distributions*

Complete Form IT-230 if you used federal Form 4972 to figure your federal tax on a lump-sum distribution from a qualified retirement plan. For more information, see the instructions for Form IT-230.

### Form IT-399, *New York State Depreciation Schedule*

Complete this form if you are an individual, partnership, estate or trust to figure your depreciation deduction for property placed in service inside or outside New York State during taxable years beginning in 1981, 1982, 1983, and 1984, and for property placed in service outside New York State in taxable years beginning after December 31, 1984, but before January 1, 1994 (including property on which ACRS depreciation was figured in accordance with the federal Tax Reform Act of 1986). Also use Form IT-399 to figure your adjustment for the federal ACRS deduction and the year of disposition adjustment. For more information, see Form IT-399.

#### ● Notice to Estimated Tax Filers

The Tax Department plans to begin mailing estimated tax vouchers in mid-February. Estimated tax filers can expect to receive their IT-2105 payment vouchers in late February or early March. The first installment is due on or before April 15, 1997.

## 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 from 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 original 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 1996 return, you must use 1996 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 completing the review of your amended returns. If you need forms, see *Need Help?* on the back cover.

## 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, 1997, but not later than the filing deadline, **April 15, 1997**. If you file late, you may have to pay penalties and interest. See *Penalties and Interest* on page 11.

**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, if required, pay any tax you owe with it. If you expect to receive a refund or anticipate having no amount of New York State, New York City or Yonkers income tax remaining unpaid as of the due date of the return, we will accept a copy of federal Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*. Send us a copy of federal Form 4868 on or before the due

date of the return. Attach another copy to your return when you file it. Write **New York State Copy** at the top of the form.

If you are required to pay your tax when you request your extension, mail Form IT-370 with your payment to: Extension Request, P O Box 15106, Albany NY 12212-5106.

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: Extension Request - NR, P O Box 15105, Albany NY 12212-5105.

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

If you qualify for an automatic two-month extension of time to file your federal income tax return because (1) you are a U.S. citizen or resident and live outside the U.S. and your main place of business or post of duty is

outside the U.S. and Puerto Rico or (2) you are in the military service outside the U.S. and Puerto Rico when your 1996 return is due, you are entitled to a similar two-month automatic extension to file your New York income tax return. The time to pay your New York State, New York City and city of Yonkers tax is similarly automatically extended. You must attach to your New York State return a statement showing that you qualify for the federal automatic two-month extension.

If you cannot file on or before the end of this automatic two-month extension, file Form IT-370 and pay any tax due with it to receive an additional two months to file. If you still need more time, you must file Form IT-372, *Application for Additional Extension of Time to File for Individuals*.

Taxpayers receiving appropriate extensions may file electronically through October 15, 1997.

## 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 —

STATE PROCESSING CENTER — REFUND '96  
PO BOX 61000  
ALBANY NY 12261-0001

### For all other returns —

STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001

## Reminders

### TIP

### Refunds and Refundable Credits

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, the New York State earned income credit or the New York State child and dependent care credit.

If you qualify for the real property tax credit, 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 5.

If you qualify to claim the New York State earned income credit, complete Form IT-215 and attach it to your return to claim the refund for this credit. For more information on the New York State earned income credit, see line 55 on page 23.

Beginning with tax year 1996, the New York State child and dependent care credit is refundable. If you qualify, file new Form IT-216, *Claim for Child and Dependent Care Credit*, and attach it to your return to claim the refund for this credit. For more information on the New York State child and dependent care credit, see line 54 on page 23.

### 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 1996 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 \$10.00; round \$10.50 to \$11.00. 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 household credit.

If you are married filing jointly, a 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.

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 37 on page 21 of these instructions. For more information on the **City of New York** household credit, see the instructions for line 44 on page 22 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.

If you received periodic annuity, pension, retired pay or IRA payments and income tax was withheld, the payer must give you a statement, either federal Form 1099-R or New York State Form IT-2102-P. This statement shows the amount of your gross and taxable retirement plan payments, and the New York State, New York City and Yonkers tax withheld from your payments during the year.

If you received payments of lottery distributions and income tax was withheld from those payments, you will receive federal Form W-2G, or New York State Form IT-2102-G, *Report of Certain Gambling Winnings*. This statement shows your total payments and the amount of New York State, New York City and Yonkers taxes withheld 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 the back of your return as shown in Step 7 on page 26 of these instructions. If you have not received your wage and tax statement(s) by February 17, 1997, or if the statement(s) you received is incorrect, contact your employer.

### Estimated Tax Paid

Enter the amount of estimated tax payments made for New York State, city of New York and Yonkers. Before completing this section of your return, review the account statement that was included with your estimated tax packet. Report any discrepancies by completing Form IT-2105.1 provided in your packet and mail it immediately to: **NYS Tax Department, Estimated Tax Unit (IT-2105.1), W A Harriman Campus, Albany NY 12227.**

### 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 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 11.

### 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 1996 New York State Income Tax Forms*.
- Your software must conform to current federal and state income tax laws.

### Check Your Withholding for 1997

If, after completing your 1996 tax return, you want to change the amount of tax withheld from your paycheck, complete Form IT-2104, *Employee's Withholding Allowance Certificate*, and give it to your employer. Form IT-2104 is included in this booklet.

### 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.

## 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.

## Privacy Notification

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

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

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

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

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

## Penalties and Interest

**Interest** — Interest will be charged on income tax that is not paid on or before the due date of your return, even if you received an extension of time to file your return. Interest is a charge for the use of money and in most cases may not be waived. Interest is compounded daily and the rate is adjusted quarterly.

If you are due a refund, you may also be entitled to receive interest on your overpayment. Interest is compounded daily and the rate is adjusted quarterly. If the refund is made within 45 days after the due date of your return, no interest will be paid. If you file your return after the due date (including extensions), no interest will be paid if the refund is made within 45 days after the date you filed. If the refund is not made within this 45-day period, interest will be paid from the due date of the return or from the date you filed, whichever is later. However, interest will not be paid to you:

- on the portion of your refund that is attributable to the real property tax credit, the earned income credit, or the child and dependent care credit; **or**
- 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 getting an extension of time to file your return, see *When to File* on page 9 of these instructions.

**Late payment penalty** — If you do not pay your tax when due, you will be charged a penalty of ½ 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.

**Underpayment of estimated tax penalty** — If your 1996 withholding and estimated tax payments do not equal at least 90% of the tax shown on your return for the taxable year or 100% of the tax shown on your return for the preceding taxable year (110% of that amount if you are not a farmer or fisherman and the New York adjusted gross income shown on that return is more than \$150,000 or, if married filing separately, more than \$75,000) based on a return covering 12 months, you may be subject to a penalty for underpayment of estimated income tax.

For more information, see Form IT-2105.9, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, and its instructions, to see if you owe the penalty, how to figure the penalty and which exceptions to the penalty apply.

**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 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 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.

Imagine hundreds of creatures that sprint, swim, fly or slither. That is exactly how diverse New York's fish and wildlife species are. You too, can take an active part in ensuring the fish and wildlife diversity in New York State.

Picture yourself involved in learning about the wildlife in New York State, observing various fish and wildlife resources and helping to restore and manage them to benefit both wildlife and people.

This can be done when you **Return a Gift to Wildlife** on your New York State tax form. Also, remind your tax preparer that you wish to contribute to this worthwhile program. Remember to **Return a Gift to Wildlife**, the program dedicated to conserving New York's fish and wildlife diversity.

For additional program information or to donate directly, please write to:

**Return a Gift to Wildlife, NYS DEC, Room 122, Program 5, 50 Wolf Road, Albany NY 12233-4830.**



# 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.

**If you elected to file federal Form 8814** with your federal return, the amount of your child's investment income over \$1,000 that was included in your federal gross income will be reported on your New York return and taxed at your rate. In this case, you will not file a New York return for your child. However, it will be to your advantage for you to file a New York return for your child since there will not be any New York tax on the first \$2,900 of your child's investment income. To qualify for filing a New York return for your child, you must first file a federal return and federal Form 8615 (instead of federal Form 8814) to report your child's investment income.

## Step 1

### Get all forms and publications you need.

If you need any forms or publications, see *Need Help?* on the back cover.

## Step 2

### Get your tax records together.

If you received a salary or wages, get all your 1996 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 had tax withheld from annuities, pensions, retired pay or IRA payments, get together all of your New York Form(s) IT-2102-P or federal Form(s) 1099-R.

If you had tax withheld from your lottery distributions, you will need your federal Form W-2G or New York State Form IT-2102-G.

If you paid income taxes to another state, a local government within another state, the District of Columbia or province of Canada, get a copy of the income tax return you filed with that taxing authority.

If you made payments during the year for New York State, New York City or Yonkers estimated tax, compare your account statement (included in your estimated tax packet) with your records.

If you plan to take any credits or deductions, 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-201 that begin on page 13. Then continue with **Step 4** on page 25.

## 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 25 and 26 of these instructions.

## 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 Tax Department decision and when your appeal rights have been exhausted and you need to understand enforcement capabilities available to the Tax 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*. For a copy of Publication 131, see *Need Help?* on the back cover of these instructions.

### Lake Placid Olympic Training Center Fund

New York State is home to one of just three U.S. Olympic Training Centers. The \$16 million Lake Placid complex, constructed by the New York State Olympic Regional Development Authority, features 96 hotel-style rooms, a gymnasium, sports medicine, weight training and dining facilities. Your voluntary contribution on your tax return to the *Lake Placid Olympic Fund* will help provide the necessary facilities for America's Olympic hopefuls. The Lake Placid training center is used principally by the Olympic winter sports of bobsled, biathlon, luge, speed skating, figure skating, ice hockey and skiing.



### Breast Cancer Research and Education Fund

In New York State, about 3,700 women die each year from breast cancer. Now you can make a contribution on your New York State tax return and join the fight against this dreaded disease.

Your contribution will enhance public awareness of the need for early detection, and support medical research into the causes of breast cancer and effective medical treatments.

By entering an amount in the *Breast Cancer Research and Education* area on your tax return, you will be helping to conquer this serious health threat to women. Together, we can make a difference.



# Federal Income and Adjustments

**Note** The amounts on lines 1 through 18 must be the same as the income, losses, total adjustments and adjusted gross income reported on your federal return. If you show a loss on lines 1 through 16 or on lines 18, 22 or 30, place a negative sign — in the box **immediately to the left** of the loss amount. Do not use brackets or parentheses.

Example:

6. 

6			-	1	0	2	4	.	8	1
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If you did not have to file a federal return, report the same income you would have reported for federal income tax purposes.

If you filed your federal return by telephone, report the same information on Form IT-201 that you would have reported had you filed a federal paper return.

(Be sure to carefully enter your money amounts in the boxes on lines 1 through 66. See *Filing in your tax return* on page 13 for more information.)

## Line 1

### Wages, salaries, tips, etc.

Enter the total of all wages, salaries, fees, commissions, bonuses, tips, fringe benefits, etc., reported on your 1996 federal return. Include all of these items even if they were not reported by your employer on a wage and tax statement or other income statement.

## Line 6

### Business income or loss

Enter your business income or loss reported on your federal return and attach a copy of your federal Schedule C or C-EZ.

If you are self-employed and carry on a trade, business or profession in New York City, you may also be required to file Form NYC-202, *City of New York Unincorporated Business Tax Return*. If you need to get forms and instructions from the NYC Department of Finance, you can get them by calling New York City Tax Fax at (718) 935-6114 from the telephone connected to your fax machine or modem (24 hours a day, 7 days a week); by calling New York City Taxpayer Assistance at (718) 935-6000 Monday through Friday between the hours of 9:00 a.m. and 4:30 p.m.; or by visiting **Taxpayer Assistance, 25 Elm Place, 4th Floor, Brooklyn, NY**. This office is open from 9 a.m. to 5 p.m., Monday through Friday. Since New York State does not administer the New York City unincorporated business tax, do not file your NYC-202 with your state return.

## Line 7

### Capital gain or loss

Enter your capital gain or loss from the sale or exchange of property, including securities, as reported on your federal return, and attach a copy of federal Schedule D, if required, and any related schedules.

## Line 8

### Other gains or losses

Enter the other gains or losses from the sale or exchange of assets used in a trade or business, as reported on your federal return, and attach a copy of federal Form 4797.

## Line 14

### Taxable amount of social security benefits

Enter the amount of taxable social security benefits (and tier 1 railroad retirement benefits) reported on your federal return. Also enter this amount on line 25.

## Line 15

### Other income

Enter the total other income reported on your federal return. Write each type of income and its amount in the white area on line 15. If you need more room, make a list showing each type of income and its amount and attach the list to your New York return.

## Line 17

### Total federal adjustments to income

Enter the total adjustments to income reported on federal Form 1040, line 30. These include penalty on early withdrawal of savings, deduction for self-employment tax, IRA deduction and spouse's IRA deduction, as well as other adjustments. Write each adjustment and its amount in the white area on line 17. If you need more room, make a list showing each adjustment and its amount and attach the list to your New York return.

If you did not have to file a federal return, claim the same adjustments to income you would have claimed for federal income tax purposes.

## Line 18

### Federal adjusted gross income

Subtract line 17 from line 16 and enter the result on line 18. This amount must be the same as the adjusted gross income from your federal return.

# New York Adjustments/ New York Adjusted Gross Income

Certain items of income not taxed by the federal government are taxed by New York State. These *New York Additions* must be included in your federal adjusted gross income. Enter any of the listed additions on lines 19 through 21. There are also certain items of income taxed by the federal government but not taxed by New York State. These *New York Subtractions* must be deducted from your federal adjusted gross income. Enter any of the listed subtractions on lines 23 through 28. See the instructions for these lines to identify any additions and subtractions that apply to you.

**Partners** — If you have income from a partnership, include any New York additions and subtractions that apply to that income. Determine your share of partnership additions and subtractions from the partnership return, Form IT-204.

**Beneficiaries (estates and trusts)** — If you have income from an estate or trust, any New York additions and subtractions that apply to that income, as well as any additions to or subtractions from federal itemized deductions, will be shown in your share of a single fiduciary adjustment. If the adjustment is a net addition, enter this amount on line 21; if the adjustment is a net subtraction, enter this amount on line 28. Identify this item as a **fiduciary adjustment**.

If you filed federal Form 4970, *Tax on Accumulation Distribution of Trusts*, the income you reported on line 1 of Form 4970 is not included on Form IT-201, line 11. The Internal Revenue Code considers the distribution part of federal gross income. **Therefore, you must include on line 21 the amount of income you reported on Form 4970, line 1, less any interest income on state and local bonds and obligations of New York State and its local governments (that was included on Form 4970, line 5).** Be sure to identify the source of this income as **Form 4970 income**.

**S corporation shareholders** — If you are a shareholder of a federal S corporation for which the election to be a New York S corporation was in effect for the taxable year, include any of the following additions and subtractions that apply to your pro rata share of S corporation items of income, loss or deduction. Additions A-17, A-18 and A-19, and subtraction S-21 do **not** apply to you since they apply only to nonselecting S corporations. If the election to treat the corporation as a New York S corporation terminated during the taxable year, you must allocate those items. Obtain your share of S corporation items of income, loss and deduction from the S corporation's Form CT-3-S or CT-4-S.

If you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation was not subject to Article 9-A franchise tax, include any of the following additions and subtractions that apply to your pro rata share of S corporation items of income, loss or deduction. Additions A-16, A-17, A-18 and A-19, and subtractions S-20 and S-21 do **not** apply to you since they apply only to electing and nonselecting New York S corporations.

If gain or loss is recognized on your federal income tax return due to the disposition of stock or indebtedness of an S corporation that did not elect to be a New York S corporation for any taxable year after December 31, 1980, make addition A-19 or subtraction S-20, whichever applies to you.

You must make the adjustments for the taxable year of the S corporation that ends in your taxable year.

## New York Additions

### Line 19

#### Interest income on state and local bonds and obligations (but not those of New York State or its local governments)

Enter any interest income on obligations of other states or political subdivisions of those states that you received or that was credited to you during 1996 that was **not** included in your federal adjusted gross income. This includes interest income on state and local bonds (but not those of New York State and local governments within the state), interest and dividend income from tax-exempt bond mutual funds and tax-exempt money market funds that invest in obligations of states other than New York.

### Line 20

#### Public employee 414(h) retirement contributions

Enter 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), made by:

- 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 Police and Fire 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 Optional Retirement Program; **or**
- any tier member of the New York City Employee's 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.

Do not enter on line 20 contributions to a section 401(k) deferred arrangement, section 403(b) annuity or section 457 deferred compensation plan.

### Line 21

#### Other additions

Some additions that are not as common as those identified on Form IT-201 are reported on line 21 as *Other* additions. The requirement for these additions to federal adjusted gross income is provided for in New York Tax Law sections 612(b)(1) through 612(b)(32).

Identify any of the following additions (below and on page 16) that apply to you by writing the item number (A-1 through A-22) and the amount of each addition in the white area on line 21. Enter the total amount of these other additions on line 21 in the money column.

**A-1 Investment income from certain obligations of U.S. government agencies or affiliations** — Federal laws specifically exempt investment income from certain obligations of U.S. government agencies or affiliations from federal taxation but not from state taxation.

**If**, during 1996, you received or were credited with any interest or dividend income from any United States authority, commission or instrumentality that federal laws exempt from

federal income tax but do not exempt from state income tax, **and if** you did not include that income in figuring your federal adjusted gross income (as you should not have), **then** include that income on line 21. If you are uncertain whether a particular federal bond or obligation is subject to state income tax, contact the New York State Tax Department (see *Need Help?* on the back cover of these instructions).

**A-2 Personal income taxes and unincorporated business taxes deducted in determining federal adjusted gross income** — No personal income taxes or unincorporated business taxes can be deducted in the computation of New York taxable income.

**If** you included a deduction for state, local or foreign income taxes, including unincorporated business taxes, when figuring your federal adjusted gross income, **then** you must include the amount of that deduction on line 21. For example, if you operated a business and deducted New York City unincorporated business tax on your federal Form 1040, Schedule C, as an expense of doing business, include this tax on line 21.

**Partners** — Include on line 21 your distributive share of state, local or foreign income taxes, including unincorporated business taxes, deducted in figuring net income.

**S corporation shareholders** — **If** you are a shareholder of a federal S corporation for which the election to be a New York S corporation was in effect, **and if** that corporation deducted income taxes imposed by Article 9-A of the New York State Tax Law, **then** include your pro rata share of those taxes on line 21. (However, no state or local income taxes of another state, political subdivision of another state, or the District of Columbia need be included.)

**A-3 Interest expense on loans used to buy obligations exempt from New York tax, amortized bond premium on bonds that are exempt from New York State tax and other expenses relating to the production of income exempt from New York State tax** —

- (a) **If** your federal adjusted gross income includes a deduction for interest expense used to buy bonds, obligations or securities whose interest income is taxable for federal purposes but exempt from New York State tax, **then** include that interest expense on line 21.
- (b) **If** your federal adjusted gross income includes a deduction for the amortization of bond premiums on bonds whose interest income is taxable for federal purposes but exempt from New York State tax, **then** include that amortized premium on line 21.
- (c) **If** your federal adjusted gross income includes a deduction for expenses relating to the production of income which is taxable for federal purposes but exempt from New York State tax, **then** include that interest expense on line 21.

**A-4 Special additional mortgage recording tax deduction** — **If** you excluded or deducted special additional mortgage recording tax in figuring your federal adjusted gross income and you were previously allowed a New York State personal income tax credit for that tax, **then** include on line 21 the amount excluded or deducted.

**A-5 Special additional mortgage recording tax basis adjustment** — **If** property on which you paid a special additional mortgage recording tax is sold or disposed of, and you claimed the New York State credit in a prior year for the special additional mortgage recording tax paid on that property, and the federal basis of the property was not adjusted to reflect the amount of the credit allowed, **then** include on line 21 the amount of the basis that was not adjusted for the amount of the credit claimed.

**A-6 Special depreciation** — **If** you made an election for tax years beginning before 1987 for:

- research and development expenditures,
- waste treatment facility expenditures,
- air pollution control equipment expenditures, **or**
- acid deposition control equipment,

**then** include on line 21 the amount of depreciation or expenditures relating to these items that was deducted in determining your federal adjusted gross income. Also see subtraction S-12 on page 18 of these instructions.

**A-7 Percentage depletion** — **If** you claimed a deduction on your federal return for percentage depletion on mines, oil and gas wells, and other natural deposits, **then** include on line 21 the amount deducted in figuring your federal adjusted gross income. Also see subtraction S-11 on page 18 of these instructions.

**A-8 Individual or partner operating an insurance business** — **If** you are a resident individual or partner of a partnership doing business as a member of the New York Insurance Exchange, **then** include on line 21 your share of:

- any item of loss or deduction claimed for federal tax purposes; and
- the allocated entire net income from the business' New York State corporation tax Form CT-33-X.

**A-9 Sales or dispositions of assets acquired from decedents** — In certain cases involving assets of decedents, the assets can acquire different bases for state and federal tax purposes. In those cases, adjustments in the gains or losses on the sales or disposition of those assets must eventually be made.

**If**, during the tax year, there was a sale or other disposition of any stocks, bonds, property or other assets that had been either inherited or sold or disposed of directly by the estate of a decedent, **and if** the estate of the decedent who left behind those assets was not large enough to require the filing of a federal estate tax return, **and if** the executor or administrator of that estate had valued those assets for New York State purposes at less than their value for federal purposes, **then** include on line 21 the **difference between** (a) the gain or loss on that sale or disposition that you figured into your federal adjusted gross income for the tax year and (b) the gain or loss that would have resulted if the executor or administrator had valued the assets for federal purposes at the same value that he or she valued them for New York State purposes.

(continued)

## New York Additions *(continued)*

**A-10 Disposition of solar and wind energy systems** — In certain cases, because the federal government did not have a similar credit to adjust the basis of the system being acquired, New York State credits taken for the purchase and installation of a solar and wind energy system have to be added to federal adjusted gross income when the system is sold or disposed of.

If in any tax year beginning on or after January 1, 1981, you took a New York State solar and wind energy credit on property, and if that property was sold or otherwise disposed in 1996, and if a reportable gain resulted for federal income tax purposes from that sale or disposition, and if you had included the cost of the energy system in the federal basis of the property but not reduced the federal basis by the state credit, then include on line 21 the amount of the credit you had previously claimed.

**A-11 New business investment; deferral recognition** — If, in any tax year beginning on or after January 1, 1982, and before 1988, you chose to subtract all or a portion of a long term capital gain from your federal adjusted gross income because that amount had been reinvested in a new New York business, and if that reinvestment was sold in 1996, then include on line 21 the amount that you had previously subtracted.

**A-12 Deductions attributable to safe harbor leases** (Such a lease is a financial arrangement between either a corporation, partnership, or certain grantor trusts and a person, firm, estate, or trust to acquire and use an asset; the arrangement is allowed for federal tax purposes, but is not allowed for state tax purposes unless it involves mass transit vehicles.) —

If, in figuring your federal adjusted gross income, you took deductions attributable to a safe harbor lease (except for mass transit vehicles) made under an election provided for by section 168(f)(8) of the Internal Revenue Code as it was in effect for agreements entered into prior to January 1, 1984, then include those deductions on line 21, and see A-13, S-16, and S-17.

**A-13 Safe harbor leases; election for qualified leased property** (see A-12 above for a definition of safe harbor leases) —

If your financial matters in 1996 involved a safe harbor lease (except for mass transit vehicles) made under an election provided for by section 168(f)(8) of the Internal Revenue Code as it was in effect for agreements entered into prior to January 1, 1984, then you must include on line 21 the income that you would have included in your federal adjusted gross income if such an election had not been made. Also see A-12, S-16, and S-17.

**A-14 Accelerated cost recovery system (ACRS) deduction** — New York State does not allow ACRS depreciation for property placed in service in certain tax years. You must figure your New York depreciation by using one of the methods provided for in section 167 of the Internal Revenue Code as it was in effect on December 31, 1980 (e.g., straight line, declining balance, etc.). See subtraction S-18 on page 19.

If you claimed ACRS depreciation on your federal return for property not classified as IRC section 280F property (such as luxury automobiles), and:

- that property was placed in service inside or outside New York State during tax years 1981, 1982, 1983 and 1984; or
- that property was placed in service outside New York State in tax years beginning after December 31, 1984, but before January 1, 1994 (including property on which ACRS depreciation was figured in accordance with the Federal Tax Reform Act of 1986);

then include on line 21 the amount that was deducted in figuring your federal adjusted gross income. You must complete and attach Form IT-399, *New York State Depreciation Schedule*.

**A-15 Accelerated cost recovery property; year of disposition adjustment** — If you disposed of property which was depreciated for federal purposes using ACRS, and if ACRS depreciation was not allowed for state purposes, then you must complete Part II of Form IT-399, *New York State Depreciation Schedule*, to figure the amount to include on line 21.

**Additions A-16, A-17, A-18 and A-19 apply to S corporation shareholders only. For additional information, see New York State Publication 35, *New York Tax Treatment of S Corporations and Their Shareholders*.**

**A-16 S corporation shareholders; reduction for taxes** — If you are a shareholder of an S corporation for which the election to be a New York S corporation is in effect for the taxable year, then include on line 21 your pro rata share of the S corporation's reductions for taxes imposed on built-in gains and reductions for taxes imposed on excess net passive income as described in sections 1366(f)(2) and (3) of the Internal Revenue Code.

**A-17 S corporation shareholders; pass-through loss or deduction items** — If you are a shareholder of an S corporation for which the election to be a New York S corporation was not in effect for the taxable year, then include on line 21 any S corporation pass-through items of loss or deduction taken into account in figuring your federal adjusted gross income, pursuant to section 1366 of the Internal Revenue Code.

**A-18 S corporation shareholders; distributions relating to stock, cash distributions during post termination transition period, and distributions of undistributed taxable income** — If you had S corporation distributions that were not included in federal adjusted gross income due to the application of Internal Revenue Code Sections 1368, 1371(e) or 1379(c), and if these distributions were not previously subject to New York personal income tax because the election to be a New York S corporation was not in effect, then include these distributions on line 21.

**A-19 S corporation shareholders; disposition of stock or indebtedness with increased basis** — If you had a gain or loss reported on your federal income tax return because of the disposition of stock or indebtedness of an S corporation, and if that S corporation did not have an election to treat the corporation as a New York

S corporation in effect for any taxable year beginning after December 31, 1980, then include on line 21 the increase in basis of stock or indebtedness that is due to the application of Internal Revenue Code sections 1376(a) (as it was in effect for taxable years beginning before January 1, 1983) and 1367(a)(1)(A) and (B) for each taxable year that the New York election was not in effect.

**Note:** The Internal Revenue Code sections referenced above pertain to S corporation undistributed taxable income that was required to be included in the shareholder's federal adjusted gross income.

**A-20 Interest related to a corporate acquisition** — New York State law specifically requires that, in some cases, up to 5% of interest that is related to a corporate acquisition and that is deducted in figuring New York adjusted gross income (without regard to this modification) be added to federal adjusted gross income.

If you figured in a deduction for interest expense relating to a corporate acquisition when figuring either your federal adjusted gross income or a subtraction modification used to determine your New York adjusted gross income, then include this interest expense on line 21. Attach a separate schedule to your return showing your computation. For more information, see TSB-M-89(10)I, *Mergers and Acquisitions*, dated February 20, 1990.

**A-21 New York city flexible benefits program (IRC 125)** — If your wage and tax statement(s), New York State Form IT-2102 (Copy 1, Box 8) or federal Form W-2 (Copy 2, Box 14), show(s) that an amount was 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 on your behalf, then include this amount on line 21.

**Note:** For purposes of this addition, certain other New York City public employers include:

- 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 Board of Education;
- New York City School Construction Authority;
- New York City Rehabilitation Mortgage Insurance Corporation;
- Manhattan and Bronx Surface Transit Operating Authority; and
- Staten Island Rapid Transit Authority.

**A-22 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, and if you have an 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, then include this amount on line 21.

## New York Subtractions

### Line 24

#### Pensions of New York State and local governments and the federal government

Any pension you received, or distributions made to you from a pension plan which represents a return of contributions in a year prior to retirement, as an officer, employee, or beneficiary of an officer or employee of:

- New York State (including State and City University of New York and New York State Education Department employees who belong to the Optional Retirement Program) and local governments within the state that was included in your federal adjusted gross income;
- the United States, its territories or possessions, political subdivisions of these territories or possessions, the District of Columbia or any agency or instrumentality of any of the above (including the military) that was included in your federal adjusted gross income (section 612(c)(3) of the Tax Law).

**Caution** — In the case of the Optional Retirement Program, only that portion of the pension payments or return of contributions that is attributable to your employment with the State or City University of New York or New York Education Department would qualify for the above subtraction.

The portion of pension payments or return of contributions that was attributable to your employment by an employer other than a New York public employer, such as a private university, and any portion attributable to contributions you made to a supplemental annuity plan which was funded through a salary reduction program do not qualify for the subtraction. However, if these payments are periodic and the individual is 59½ or older, those payments, up to a maximum amount of \$20,000, would qualify for the pension and annuity income exclusion under section 612(c)(3-a) of the Tax Law. For more information, see the instructions for line 27 below.

### Line 26

#### Interest income on U.S. government bonds

Enter the amount of interest income from U.S. government bonds or other U.S. government obligations that is included in the amount you reported on line 2. (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 26.) Interest income on bonds or other obligations of the U.S. government is **not** taxed by New York State.

Dividends you received from a regulated investment company (mutual fund) that invests in obligations of the U.S. government and meets the 50% asset requirement each quarter qualify for the subtraction at line 26. Once this requirement is met, the portion of the dividends you receive that may be subtracted 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).

Further information relating to meeting the 50% asset requirement and figuring your allowable subtraction (if any), can be obtained from the mutual fund.

If you include an amount on line 26 from more than one line on Form IT-201, attach a schedule showing the breakdown from each line.

Do not list the same interest more than once on lines 26 and 28; see the instructions for line 28, subtraction S-1 and subtraction S-3, below.

### Line 27

#### Pension and annuity income exclusion

If you were age 59½ before January 1, 1996, enter the qualifying pension and annuity income included in your 1996 federal adjusted gross income, **but not more than \$20,000**. If you became 59½ during 1996, enter only the amount received after you became 59½, **but not more than \$20,000**.

Do **not** enter any pension income you received from New York State, local governments within the state, and the United States here; see the instructions for line 24 on this page.

#### Qualifying pension and annuity income includes:

- periodic payments for services you performed as an employee before you retired;
- periodic and lump-sum payments from an IRA, but **not** payments derived from contributions made after you retired;
- periodic payments from an HR-10 (Keogh) plan, but **not** payments derived from contributions made after you retired;
- lump-sum payments from an HR-10 (Keogh) plan, but only if federal Form 4972 is not used. Do **not** include that part of your payment that was derived from contributions made after you retired;
- distributions of benefits from a cafeteria plan (IRC section 125) or a qualified cash or deferred profit-sharing or stock bonus plan (IRC section 401(k)), but not distributions derived from contributions made after you retired.

If you and your spouse both qualify, each of you can subtract up to \$20,000 of your own pension and annuity income. However, you cannot claim any unused part of your spouse's exclusion.

If you received the pension and annuity income of a decedent, you may make this subtraction if the decedent would have qualified to make this subtraction at the time of death.

If you are also claiming the disability income exclusion, the total of your pension and annuity income exclusion and disability income exclusion cannot exceed \$20,000.

For more information, see Publication 99, *New York State Tax Credits, Retirement Benefits and Deductions*.

### Line 28

#### Other subtractions

Some subtractions that are not as common as those identified individually on Form IT-201 are reported on line 28 as *Other* subtractions. The requirement for these subtractions from federal adjusted gross income is provided for in New York Tax Law sections 612(c)(1) through 612(c)(31).

Identify any of the following subtractions (below and on pages 18 and 19) that apply to you by writing the item number (S-1 through S-25) and the amount of each subtraction in the white area on line 28. Enter the total amount of these other subtractions on line 28 in the money column.

#### S-1 Certain investment income from U.S. government agencies

— **If you included in your federal adjusted gross income any interest or dividend income on bonds or securities of any United States authority, commission or instrumentality that is exempt from state income taxes under federal laws, then include that income on line 28.** If you are uncertain whether a particular federal bond or security is exempt from state income tax, contact the New York State Tax Department (see *Need Help?* on the back cover of these instructions).

#### S-2 Certain railroad retirement income and railroad unemployment insurance benefits

— **If you included in your 1996 federal adjusted gross income either:**

- supplemental annuity or tier 2 benefits received under the Railroad Retirement Act of 1974; or
- benefits received under the Railroad Unemployment Insurance Act;

**and if those benefits are exempt from state income taxes under Title 45 of the United States Code, then include that income on line 28.**

#### S-3 Certain investment income exempted by other New York State laws

— **If you included in your federal adjusted gross income any interest or dividend income from any obligations or securities authorized to be issued by the laws of New York State, and if that income is exempt from state taxation by those laws (such as income received from bonds, mortgages, and income debenture certificates of limited dividend housing corporations organized under the Private Housing Finance Law), then include that income on line 28.** If you are uncertain whether a particular obligation or security is exempt from state income tax, contact the New York State Tax Department at the number on the back cover of these instructions.

#### S-4 Trade or business interest expense on loans used to buy federally tax exempt obligations that are taxable to New York State

— **If investment income from an obligation is taxable to a trade or business, then interest expense incurred to buy that obligation is deductible when determining New York adjusted gross income.**

**If you are including, on either line 19 or line 21, interest income from bonds or other obligations that are federally tax exempt but taxable to New York State, and if that interest expense is attributable to a trade or business carried on by you (as opposed to personal investments), then include that interest expense on line 28.**

#### S-5 Trade or business expenses (other than interest expense) connected with federally tax-exempt income that is taxable to New York State

— **If income from an obligation is taxable to a trade or business, then expenses incurred to acquire or maintain that income is deductible when determining New York adjusted gross income.**

**If you are including, on either line 19 or line 21, income that is federally tax exempt but taxable to New York State, and if you incurred expenses to either produce or collect that income or manage, conserve or protect the assets that produce that income that were**

(continued)

## New York Subtractions *(continued)*

not deducted for federal purposes, and if those expenses are attributable to a trade or business carried on by you (as opposed to personal investments), then include that expense on line 28.

**S-6 Amortizable bond premiums on bonds that are owned by a trade or business and the interest on which is federally tax-exempt income but taxable to New York State** — If investment income from an obligation is taxable to a trade or business, then expenses incurred to buy that obligation are deductible when determining New York adjusted gross income.

If you are including, on either line 19 or line 21, interest income that is federally tax exempt but taxable to New York State, and if those bonds were bought for more than their face value (i.e., at a premium), and if you did not reduce your federal adjusted gross income by deducting the amortization of that premium attributable to 1996, and if those bonds were owned by a trade or business carried on by you in 1996 (as opposed to personal investments), then include that amortization on line 28.

**S-7 Professional service corporation shareholders** — Between 1969 and 1988, New York State did not allow certain expenses of professional service corporations that were deductible on federal returns. When income attributable to those expenses is eventually received, it is not taxable to New York State.

If you received or were credited with pension or annuity income or other income or gain from a plan acquired through a professional service corporation (PSC) that was both

- based on membership in that PSC, and
- included in your federal adjusted gross income for 1996,

and if, in a taxable year ending after 1969 and beginning before 1988, you included deductions made by that PSC for contributions to plans that produced that pension, annuity or other income, then include on line 28 the portion of those previously added deductions that can be allocated to the income you included in your 1996 federal adjusted gross income.

**S-8 Wage and salary expenses allowed as federal credits but not as federal expenses** — The federal government allows certain wage and salary payments to others to be taken as credits against taxes instead of as expenses against income. New York State does not have comparable credits, but does allow the expenses.

If you are entitled to take either a federal Indian employment credit, a work opportunity credit, or an empowerment zone employment credit for wages and salaries paid in 1996 to one or more people in certain groups, then include the amount of wages not deducted on line 28.

**S-9 Sales or dispositions of assets acquired before 1960 with greater state than federal bases** — When federally taxable gains are realized from the sale of certain assets that have higher adjusted bases for state tax purposes, subtraction adjustments must be made to reduce the gain for state tax purposes. State income tax laws prior to 1960 and currently existing state income tax laws about depletion can cause these differences in adjusted bases.

If your federal adjusted gross income included gain that was from either:

- property that had a higher adjusted basis for New York State income tax purposes than for federal tax purposes on December 31, 1959 (or on the last day of a fiscal year ending during 1960); or
- property that was held in connection with mines, oil or gas wells, and other natural deposits and that had a higher adjusted basis for New York State income tax purposes than for federal tax purposes when sold;

then include on line 28 of your return the lesser of :

- the gain itself; or
- the difference in the adjusted bases.

**Note:** If you divide the gain on the sale or other disposition of jointly owned property between you and your spouse, then you must also divide any subtraction for different adjusted bases between you and your spouse as well.

**S-10 Income earned before 1960 and previously reported to New York State** — Due to a different set of state income tax laws for any tax year ending before 1960 (and any fiscal year ending during 1960), income that is reportable for federal purposes for 1996 that was reported for New York State tax purposes then, is not subject to New York State tax again.

If you included any income (including annuity income) or gain in your 1996 federal adjusted gross income that was properly reported as income to New York State prior to 1960 (or during a fiscal year ending in 1960) by either:

- yourself; or
- the decedent or estate or trust from whom you acquired that income or gain;

then include that income or gain on line 28.

**S-11 Cost depletion** — New York State does not allow percentage depletion of natural resource holdings (see A-7 on page 15) but does allow cost depletion.

If you are making addition number A-7, for any percentage depletion deducted for property in determining your federal adjusted gross income, then:

- compute the cost depletion that would be allowed on that property by section 611 of the Internal Revenue Code without any reference to either section 613 or 613-a of that code; and
- include that amount on line 28 of your return.

**S-12 Special depreciation expenditures** — The excess expenditures incurred in taxable years beginning before 1987 in connection with depreciable, tangible business property located in New York State may be carried over to the following taxable year or years and subtracted from federal adjusted gross income for that year(s) if those expenses exceeded your New York adjusted gross income before the allowance of those expenditures.

If you incurred such expenditures, then complete Form IT-211, *Special Depreciation Schedule*, to figure the amount to include on line 28.

**S-13 Your share of income or gain from an insurance business operating as a member of the New York insurance exchange** — If you are a resident individual or partner of a partnership operating an insurance business as a member of the New York Insurance Exchange, then you must include on line 28 any item of income or gain that is your distributive share for federal income tax purposes (section 617-a of the Tax Law).

**S-14 Loss from the sale or disposition of property that would have been realized if a federal estate tax return had been required** — If you acquired property from a decedent and the property was valued by the executor of the estate in such a manner where the estate was insufficient to require the filing of a federal estate tax return, and a loss on the sale would have been realized if a federal estate tax return had been required, then include on line 28 the amount of the loss that would have been realized.

**S-15 Gain to be subtracted from the sale of a new business investment reported on your federal income tax return** — If you reported a capital gain on your federal income tax return from the sale of a new business investment that was issued before 1988 and was held at least four years but less than five years, then you must include on line 28 twenty-five percent (25%) of that federal gain. If the investment was held at least five years but less than six years, include fifty percent (50%) of that federal gain. If the investment was held at least six years, include one-hundred percent (100%) of that federal gain.

**S-16 Amount that was included in federal adjusted gross income because the IRC 168(f)(8) election was made** (see A-12 for a definition of safe harbor leases) — If an amount was included in federal adjusted gross income (except for mass transit vehicles) solely because you made the safe harbor election on your federal return for agreements entered into before January 1, 1984, then you must include that amount on line 28.

**S-17 Amount that could have been excluded from federal adjusted gross income had the IRC 168(f)(8) election not been made** (see A-12 for a definition of safe harbor leases) — If an amount could have been excluded from federal adjusted gross income (except for mass transit vehicles) had the safe harbor election not been made on your federal return for agreements entered into before January 1, 1984, then you must include that amount on line 28.

## New York Subtractions *(continued)*

**S-18 New York depreciation allowed** — New York does not allow ACRS depreciation for property placed in service inside or outside New York State during tax years 1981, 1982, 1983 and 1984, or for property placed in service outside New York State in tax years beginning after December 31, 1984, but before January 1, 1994. Instead, you must compute New York State depreciation by using one of the methods provided for in section 167 of the Internal Revenue Code as it was in effect on December 31, 1980 (e.g., straight line, declining balance, etc.). See addition A-14 on page 16.

If you had this type of property, **then** complete Part I of Form IT-399, *New York State Depreciation Schedule*, to figure the amount of New York depreciation to include on line 28.

**S-19 Amount of ACRS deduction which is greater than depreciation claimed for New York State (year of disposition adjustment)** — If you dispose of property that was placed in service inside or outside New York State after December 31, 1980, but before January 1, 1985, or property that was placed in service outside New York State after December 31, 1984, but before January 1, 1994 (except for section 280F property), **and** your total federal ACRS deduction is more than your New York depreciation deduction for that property, **then** complete Part II of Form IT-399, *New York State Depreciation Schedule*, to figure the amount of the adjustment to enter on line 28. See addition A-15 on page 16.

**Subtractions S-20 and S-21 apply to S corporation shareholders only. For additional information see New York State Publication 35, *New York Tax Treatment of S Corporations and Their Shareholders*.**

**S-20 S corporation shareholders; disposition of stock or indebtedness with a reduced basis/New York additions previously made for distributions relating to stock, cash distributions during post termination transition period, and distributions of undistributed taxable income** — If you had a gain or loss reported on your federal income tax return because of the disposition of stock or indebtedness of an S corporation, **and if** that S corporation did **not** have an election to treat the corporation as a New York S corporation in effect for any taxable year beginning after December 31, 1980, **then** include on line 28 the reduction in basis of stock or indebtedness that is due to the application of Internal Revenue Code sections 1376(b) (as it was in effect for taxable years beginning before January 1, 1983) and 1367(a)(2)(B) and (C) for each taxable year that the New York election was **not** in effect.

If you previously made any New York additions to federal adjusted gross income required under addition A-18 on page 16 (section 612(b)(20) of the New York Tax Law) that were made with respect to the stock described above, **then** include the total of those additions on line 28.

**Note:** The Internal Revenue Code sections referenced above pertain to the shareholder's pro rata share of S corporation loss and deduction that was required to be taken into account in figuring the shareholder's federal adjusted gross income.

**S-21 S corporation shareholders - pass-through income** — If you are a shareholder of an S corporation for which the election to be a New York S corporation was **not** in effect for the taxable year, **then** include on line 28 any S corporation pass-through income that was included in your federal adjusted gross income pursuant to section 1366 of the Internal Revenue Code.

**S-22 Certain disability income that could have been deducted under former IRC section 105(d)** — Disability income included in your federal adjusted gross income may be subtracted when figuring your New York adjusted gross income.

If you were not yet 65 when your tax year ended **and** you retired on disability and were permanently and totally disabled when you retired, **then** complete Form IT-221, *Disability Income Exclusion*, to compute your disability income exclusion to enter on line 28.

**S-23 Accelerated death benefits received that were includable in federal gross income** — If you included in your federal adjusted gross income an amount received by any person as an accelerated payment or payments of part or all of the death benefit or special surrender value under a life insurance policy or a payment received as a viatical settlement, as a result of terminal illness defined as life expectancy of 12 months or less, or of a medical condition requiring extraordinary medical care of treatment, regardless of life expectancy, **then** include that amount on line 28.

**S-24 Contributions for Executive Mansion, natural & historical resources, not deducted elsewhere** — If you made contributions for the purpose of the preservation, improvement, and promotion of the Executive Mansion as a historical and cultural resource of the state of New York, **or** if you made contributions for the purpose of the preservation and improvement of the natural and historical resources constituting the natural heritage of the people of the state of New York in furtherance of their welfare and prosperity, **and** you did not deduct the amounts in determining federal adjusted gross income or New York itemized deductions, **then** include that amount on line 28 (section 54.15 and 55.15 of the Arts and Cultural Affairs Law).

### New for 1996

**S-25 Long-term care insurance** — Eligible long-term care insurance means a policy approved by the superintendent of insurance pursuant to section 1117(g) of the Insurance Law.

If you were at least 55 years old as of December 31, 1996, and paid premiums for eligible long-term care insurance, **then** include on line 28 the amount of premiums paid, up to the limitation shown below.

**Limitation** - if your age at the end of 1996 is: you cannot claim more than:

at least 55	
but not more than 60	\$ 750
at least 61	
but not more than 70	2,000
71 or older	2,500

# Tax Computation

The lines for entering your federal itemized deductions are on **Form IT-201-ATT**. If you itemized your deductions on federal Form 1040, **fill in lines 1 through 14, Part I, of Form IT-201-ATT**. Compare the line 14 amount to your allowable standard deduction amount from the **Standard Deduction Table** below and enter the larger amount on line 32.

If you claim the standard deduction on line 32 and if the only entries made on Form IT-201-ATT are in Part I, do not attach Form IT-201-ATT to Form IT-201.

## Line 32

### Standard or itemized deduction

The deduction you take on line 32 depends on which deduction you took on federal Form 1040.

- If you took the standard deduction on your federal return or you did not have to file a federal return, you must take the standard deduction on line 32. Find the correct amount for your filing status in the *Standard Deduction Table* below and be sure to mark an "X" in the standard deduction box on line 32;

### Standard Deduction Table

Filing status	Standard deduction — enter on Form IT-201, line 32
① Single and you marked item C <b>Yes</b> . . . . .	\$2,900
① Single and you marked item C <b>No</b> . . . . .	7,400
② Married filing joint return . . . . .	12,350
③ Married filing separate return . . . . .	6,175
④ Head of household (with qualifying person) . . . . .	10,000
⑤ Qualifying widow(er) with dependent child . . . . .	12,350

- If you itemized your deductions on federal Form 1040, compare the Form IT-201-ATT, line 14 amount to your standard deduction from the table above. Your tax will be less if you enter on line 32 the **larger of these amounts** (if you marked filing status ③, see *Caution* below). To show which deduction you are taking, be sure to mark an "X" in either the standard or the itemized deduction box on line 32.

**Caution** If you are married and filing separate returns (filing status ③), both of you must take the standard deduction unless both of you itemized deductions on your federal returns and both of you elect to itemize deductions on your New York returns.

If you elect to itemize deductions on line 32 of your New York return, **you must attach your completed Form IT-201-ATT to your Form IT-201.**

## Line 34

### Dependent exemptions

Enter on line 34 the number of your dependent exemptions from the *Dependent Exemption Worksheet* below.

If you did not have to 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.



### Dependent Exemption Worksheet

- a. Enter the number of exemptions claimed on federal Form 1040 or 1040A, line 6d . . . . . a. \_\_\_\_\_
- b. Enter the total number of boxes checked on federal Form 1040 or 1040A, line 6a and line 6b. . . . . b. \_\_\_\_\_
- c. Subtract line b from line a. This is the number of your dependent exemptions to enter in the box(es) on Form IT-201, line 34. . . . . c. \_\_\_\_\_

Personal exemptions for you and for your spouse are **not** allowed.

*Example — If the result on line c above was "2," the entry on Form IT-201, line 34 would be:*

... **34** **2 0 0 0 . 0 0**

*Since the value of each dependent exemption is \$1,000, the total value of dependent exemptions in this example is \$2,000.*

## Line 36

### New York State tax

- If your New York adjusted gross income (amount on Form IT-201, line 31) is **\$100,000 or less**, find your New York State tax on the amount on line 35 by using the *New York State Tax Table* on red pages 45 through 52 of these instructions. Be sure you use the correct column. After you have found the correct tax, enter that amount on line 36.

- If the amount on Form IT-201, line 31, is **more than \$100,000 but not more than \$150,000**, you must compute your tax using **Tax Computation Worksheet 1** below.

- If the amount on Form IT-201, line 31, is **more than \$150,000**, you must compute your tax using **Tax Computation Worksheet 2** below; do not use the New York State tax table.



### Tax Computation Worksheet 1

1. Enter your New York adjusted gross income from Form IT-201, line 31 . . . . . 1. \_\_\_\_\_
2. Enter your taxable income from Form IT-201, line 35 . . . . . 2. \_\_\_\_\_
3. Multiply line 2 by 7.125% (.07125) . . . . . 3. \_\_\_\_\_
4. Enter your New York State tax on the line 2 amount above from the *New York State Tax Table* on red pages 45 through 52. . . . . 4.
5. Subtract line 4 from line 3 . . . . . 5. \_\_\_\_\_
6. Enter the excess of line 1 over \$100,000 (cannot exceed \$50,000) . . . . . 6. \_\_\_\_\_
7. Divide line 6 by \$50,000 and carry the result to four decimal places (cannot exceed 1.0000) . . . . . 7. \_\_\_\_\_
8. Multiply line 5 by line 7 . . . . . 8.
9. **Add lines 4 and 8.** Enter here and on Form IT-201, line 36. . . 9. \_\_\_\_\_



### Tax Computation Worksheet 2

1. Enter your taxable income from Form IT-201, line 35 . . . . . 1. \_\_\_\_\_
2. Multiply line 1 by 7.125% (.07125). Enter here and on Form IT-201, line 36 . . . 2. \_\_\_\_\_

# Credits and Other Taxes

## Line 37

### New York State household credit

Enter your New York State household credit. You qualify to claim this credit if you marked the **No** box for item C on the front page of your Form IT-201 and if you marked .....

- filing status ① **only (Single)** and the amount on Form IT-201, line 18, is **not** over \$28,000; **or**
- filing status ②, ③, ④, or ⑤ and the amount on Form IT-201, line 18, is **not** over \$32,000.

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

**Filing status ②, ④ and ⑤** - use *Household Credit Table II* below 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* below to find the amount of your New York State household credit.

### New York State Household Credit Table I Filing status ① only (Single)

If Form IT-201, line 18, is: Over	but not over	enter on Form IT-201, line 37:
\$ .....	\$ 5,000*	..... \$ 75
5,000 .....	6,000 .....	..... 60
6,000 .....	7,000 .....	..... 50
7,000 .....	20,000 .....	..... 45
20,000 .....	25,000 .....	..... 40
25,000 .....	28,000 .....	..... 20
28,000 .....		No credit is allowed; do not make an entry on Form IT-201, line 37.

\* This may be any amount up to \$5,000, including "0" or a negative amount.

### New York State Household Credit Table II Filing status ②, ④ and ⑤

If Form IT-201, line 18 is: Over	but not over	And the number of exemptions from your federal return, line 6d, (married 1040EZ filers use column 2), is:							
		1	2	3	4	5	6	7	over 7**
\$ .....	\$ 5,000*	\$ 90	105	120	135	150	165	180	15
5,000 .....	6,000 .....	75	90	105	120	135	150	165	15
6,000 .....	7,000 .....	65	80	95	110	125	140	155	15
7,000 .....	20,000 .....	60	75	90	105	120	135	150	15
20,000 .....	22,000 .....	60	70	80	90	100	110	120	10
22,000 .....	25,000 .....	50	60	70	80	90	100	110	10
25,000 .....	28,000 .....	40	45	50	55	60	65	70	5
28,000 .....	32,000 .....	20	25	30	35	40	45	50	5
32,000 .....		No credit is allowed; do not make an entry on Form IT-201, line 37.							

\* This may be any amount up to \$5,000, including "0" or a negative amount.

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

### New York State Household Credit Table III Filing status ③ only (Married filing separate return)

If Form IT-201, line 18 total from both returns is: Over	but not over	And the number of exemptions from both federal returns, line 6d, is:							
		1	2	3	4	5	6	7	over 7**
\$ .....	\$ 5,000*	\$ 45	52.50	60	67.50	75	82.50	90	7.50
5,000 .....	6,000 .....	37.50	45	52.50	60	67.50	75	82.50	7.50
6,000 .....	7,000 .....	32.50	40	47.50	55	62.50	70	77.50	7.50
7,000 .....	20,000 .....	30	37.50	45	52.50	60	67.50	75	7.50
20,000 .....	22,000 .....	30	35	40	45	50	55	60	5
22,000 .....	25,000 .....	25	30	35	40	45	50	55	5
25,000 .....	28,000 .....	20	22.50	25	27.50	30	32.50	35	2.50
28,000 .....	32,000 .....	10	12.50	15	17.50	20	22.50	25	2.50
32,000 .....		No credit is allowed; do not make an entry on Form IT-201, line 37.							

\* This may be any amount up to \$5,000, including "0" or a negative amount.

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

## Line 38

### Other New York State credits

Enter the total amount of other New York State credits from Form IT-201-ATT, line 21. These are: resident credit, accumulation distribution credit, investment credit, special additional mortgage recording tax credit, solar and wind energy credit carryover and economic development zone (EDZ) credit(s). For more information, see *Instructions for Form IT-201-ATT, Other New York State Credits*, on page 29.

## Line 41

### Other New York State taxes

Enter the total amount of other New York State taxes from Form IT-201-ATT, line 34. These are: separate tax on lump-sum distributions, minimum income tax, add-back of investment credit on early dispositions, add-back of EDZ capital tax credit and EDZ investment tax credit on early dispositions, add-back of resident credit for taxes paid to a province of Canada and New York State tax on capital gain portion of lump-sum distribution. For more information, see *Other New York State Taxes* on page 30.

**Lines 43 through 47 apply only to New York City taxes. If you are not subject to New York City taxes, do not fill in these lines.**

## Line 43

### City of New York resident tax

Find your New York City resident tax on the amount on line 35 by using the *City of New York Tax Table* on white pages 53 through 60 of these instructions. 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. Be sure you use the correct column. After you have found the correct tax, enter that amount on line 43.

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

**Do not complete line 43 if you were a New York City resident for only part of 1996.** Use Form IT-360.1, *Change of City Resident Status*, to figure your part-year New York City resident tax, and transfer it to Form IT-201-ATT, *Itemized Deduction and Other Credits and Taxes*. For more information, see IT-360.1-I, *Instructions for Form IT-360.1*.

If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 1996, see the instructions for line 47 on page 22.

**Credits and Other Taxes** (continued)

**Line 44**

**City of New York household credit**

Enter your New York City household credit. You qualify to claim this credit if you marked the **No** box for item C on the front page of your Form IT-201 and if you marked .....

- filing status ① **only (Single)** and the amount on Form IT-201, line 18, is **not** over \$12,500; **or**
- filing status ②, ③, ④, or ⑤ and the amount on Form IT-201, line 18, is **not** over \$22,500.

**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 accumulation distribution credit**

If you are a beneficiary of a trust and received an accumulation distribution from the trust, you may be allowed a credit for the **New York City** income taxes paid by the trust (section 1310 of the Tax Law). Include the amount of the credit in your total for line 44. In the white boxes immediately following the letters **CNYADC** (City of New York accumulation distribution credit), enter the amount of the credit. Attach a schedule showing how you figured your New York City accumulation distribution credit.

**Line 46**

**City of New York nonresident earnings tax**

Complete line 46 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 enter the tax on line 46. Attach Form NYC-203 to the back of your Form IT-201. For more information, see the instructions for Form NYC-203.

**Line 47**

**Other city of New York taxes**

Enter on this line the total amount of other New York City taxes from Form IT-201-ATT, line 39. These are: part-year city of New York resident tax, city of New York minimum income tax, city of New York separate tax on lump-sum distributions and city of New York tax on capital gain portion of lump-sum distribution. For more information, see *Other City of New York Taxes* on page 30.

If you are self-employed and carry on a trade, business or profession in New York City, you may also be required to file Form NYC-202, *City of New York Unincorporated Business Tax Return*.

If you need to get forms and instructions from the NYC Department of Finance, you can get them by calling New York City Tax Fax at (718) 935-6114 from the telephone connected to your fax machine or modem (24 hours a day, 7 days a week); by calling New York City Taxpayer Assistance at (718) 935-6000 Monday through Friday between the hours of 9:00 a.m. and 4:30 p.m.; or by visiting **Taxpayer Assistance, 25 Elm Place, 4th Floor, Brooklyn, NY**. This office is open from 9 a.m. to 5 p.m., Monday through Friday. Since New York State does not administer the New York City unincorporated business tax, do not file your NYC-202 with your state return.

If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 1996, figure the New York City resident tax on the New York State taxable income of the city resident as would be required if separate federal returns were filed. Attach a separate schedule showing your computations. Transfer the amount from your separate schedule to line 47. Be sure to write the name and social security number of the New York City resident and **Taxable Income of New York City Resident** on the schedule.

**Lines 48, 49 and 50 apply only to Yonkers taxes. If you are not subject to Yonkers taxes, do not fill in these lines.**

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

If Form IT-201, line 18, is:

Over	but not over	enter on Form IT-201, line 44:
\$ .....	\$10,000*	..... \$ 15
10,000.....	12,500	..... 10
12,500.....		No credit is allowed; do not make an entry on Form IT-201, line 44

\* This may be any amount up to \$10,000, including "0" or a negative amount.

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

If Form IT-201, line 18 is:

And the number of exemptions from your federal return, line 6d, (married 1040EZ filers use column 2), is:

Over	but not over	Enter on Form IT-201, line 44:							over 7**
		1	2	3	4	5	6	7	
\$ .....	\$15,000*	\$ 30	60	90	120	150	180	210	30
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.....	22,500	10	20	30	40	50	60	70	10
22,500.....		No credit is allowed; do not make an entry on Form IT-201, line 44.							

\* 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 Form IT-201, line 18 total from both returns is:

And the number of exemptions from both federal returns, line 6d, is:

Over	but not over	Enter on Form IT-201, line 44:							over 7**
		1	2	3	4	5	6	7	
\$ .....	\$15,000*	\$ 15	30	45	60	75	90	105	15
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.....	22,500	5	10	15	20	25	30	35	5
22,500.....		No credit is allowed; do not make an entry on Form IT-201, line 44.							

\* 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 48****City of Yonkers resident income tax surcharge**

Enter on this line your Yonkers resident income tax surcharge from the *Yonkers Worksheet*, line h, below. However, if you did not make an entry on line 42, leave line 48 blank also.

**Yonkers Worksheet**

- a. Amount from line 42 . . . . . a. \_\_\_\_\_
- b. Amount from Form IT-214, *Claim for Real Property Tax Credit*, line 17, if any. . . . . b. \_\_\_\_\_
- c. Amount from Form IT-216, *Claim for Child and Dependent Care Credit*, line 13 (New York filing status ③ taxpayers, see instructions for Form IT-216). . . . . c. \_\_\_\_\_
- d. Amount from Form IT-215, *Claim for Earned Income Credit*, line 14 (New York filing status ③ taxpayers transfer the amount from Form IT-215, line 15), if any. . . . . d. \_\_\_\_\_
- e. Add lines b, c and d. . . . . e. \_\_\_\_\_
- f. Subtract line e from line a. . . . . f. \_\_\_\_\_
- g. Yonkers resident tax rate (15 percent) . . . . . g. .15
- h. Multiply line f by line g. Enter this amount on Form IT-201, line 48. . . . . h. \_\_\_\_\_

**Do not complete line 48 if you were a Yonkers resident for only part of 1996.** Use Form IT-360.1, *Change of City Resident Status*, to figure your part-year Yonkers resident income tax surcharge, and transfer it to Form IT-201, line 50. For more information, see IT-360.1-I, *Instructions for Form IT-360.1*.

If you are married and filing a joint New York State return and only one of you was a resident of Yonkers for all of 1996, figure the Yonkers resident income tax surcharge on the New York State tax of the city resident as would be required if separate federal returns were filed. Attach a separate schedule showing your computations. Be sure to write the name and social security number of the Yonkers resident, and **Yonkers Resident Income Tax Surcharge** on the schedule.

**Line 49****City of Yonkers nonresident earnings tax**

Complete line 49 only if you are subject to the 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 enter the tax on line 49. Attach Form Y-203 to the back of your Form IT-201. For more information, see the instructions for Form Y-203.

**Line 50****Part-year city of Yonkers resident income tax surcharge**

Enter your part-year Yonkers resident income tax surcharge. If you were a Yonkers resident for only part of 1996, fill in Form IT-360.1 and attach it to your return. If you were subject to the Yonkers nonresident earnings tax for the

remainder of the year, see the instructions for Form Y-203. For more information, see IT-360.1-I, *Instructions for Form IT-360.1*.

**Voluntary Gifts/Contributions****Line 52**

You may elect to make a voluntary gift or contribution to any of the three funds listed below. Enter your gift/contribution in the amount boxes to the right of the fund you wish to contribute to. Enter on line 52 the total amount of gifts/contributions made to one or more of the funds. For more information and a brief description of each fund, also see pages 11 and 12.

**Your contributions/gifts will reduce your refund or increase your tax payment. You cannot change the amount(s) you give after you file your return.**

**Return a Gift to Wildlife**

If you want to return a gift to wildlife, enter the amount of your gift in the designated boxes at the left of line 52. The amount you give must be in whole dollars: \$5, \$10, \$20, or any other amount. Include this amount in the total gifts/contributions on line 52.

**United States Olympic Committee/Lake Placid Olympic Training Center (Lake Placid Olympic Fund)**

If you want to contribute to the U.S. Olympic Committee/Lake Placid Olympic Training Center Fund, enter \$2 in the designated box at the left of line 52. (If you are filing jointly, filing status ②, and your spouse also wants to contribute, enter \$4.) Include this amount in the total gifts/contributions on line 52.

**Breast Cancer Research and Education Fund**

If you want to contribute to the Breast Cancer Research and Education Fund, enter any whole dollar amount in the designated boxes at the left of line 52. Include this amount in the total gifts/contributions on line 52.

**Payments****Line 54****New York State child and dependent care credit**

Beginning with tax year 1996, the New York State child and dependent care credit is refundable. If you qualify, file new Form IT-216, *Claim for Child and Dependent Care Credit*. If the credit is more than the tax you owe, we will refund the difference.

Enter the amount of New York State child and dependent care credit from Form IT-216, line 13. You can claim this credit if you were allowed a credit on your federal income tax return.

You may be eligible to claim a New York State child and dependent care credit even if you did not claim the credit on your federal return or did not have to file a federal return. For married taxpayers, if you did not have to file a federal return, you must file a joint New York State return to be eligible to claim the credit. For more information, see the instructions for Form IT-216 on page 41.

**Line 55****New York State earned income credit**

Enter the amount of New York State earned income credit (section 606(d) of the Tax Law). **You can claim this credit if you were allowed an earned income credit on your federal income tax return.**

To claim this credit, fill in Form IT-215, *Claim for Earned Income Credit*, and transfer the amount from Form IT-215 to Form IT-201, line 55. Attach Form IT-215 to your return. For more information, see *Instructions for Form IT-215* on page 39 of these instructions.

If you are having the IRS compute your federal earned income credit, complete lines 1 through 7 of Form IT-215 and write **EIC** in the white area (not in the boxes) to the left of line 55 of Form IT-201. Be sure to fill in the rest of the payment section of your Form IT-201 (lines 56 through 60). Do **not** complete lines 61 through 65. The Tax Department will figure your New York State earned income credit for you.

If you are due a refund, we will send you the refund along with a statement that shows how the refund was computed. If you owe tax, you will receive a bill that must be paid within 10 days, or by April 15, 1997, whichever is later.

**Line 56****Real property tax credit**

If you qualify, enter on this line your real property tax credit (section 606(e) of the Tax Law).

To claim this credit, fill in Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*, and transfer the amount from Form IT-214, line 17, to Form IT-201, line 56. Attach Form IT-214 to your return. For more information, see *Instructions for Form IT-214* on page 36 of these instructions.

**Line 57****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 or federal Form W-2.

If you marked filing status ②, enter the total New York State tax withheld for you and your spouse.

Staple your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to the back of your return as shown in Step 7 on page 26 of these instructions. The amount on line 57 should be the same as the total **New York State** tax withheld on your statement(s) unless you are claiming an investment credit refund, the EDZ wage tax credit refund, the zone equivalent area (ZEA) wage tax credit refund or the EDZ investment tax credit refund.

If New York State tax was withheld from annuities, pensions, retirement pay or IRA payments, staple Copy 1 of New York State Form IT-2102-P or Copy 2 of federal Form 1099-R to your return.

If New York State tax was withheld from New York State lottery distributions, staple Copy 1 of New York State Form IT-2102-G or Copy 2 of federal Form W-2G to your return.

If you are claiming an investment credit refund from Form IT-212, the EDZ wage tax credit refund from Form DTF-601, the ZEA

(continued)

wage tax credit refund from Form DTF-601.1, or the EDZ investment tax credit refund from Form DTF-603, include the amount(s) of all credit refund(s) in the total for line 57. On a separate schedule, identify the credit refund(s) claimed and show the amount(s).

**If you did not have New York City tax withheld skip line 58.**

## Line 58

### 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 marked filing status ②, enter the total New York City tax withheld for you and your spouse.

Staple your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to the back of your return as shown in Step 7 on page 26 of these instructions. The amount on line 58 should be the same as the total **city of New York** tax withheld on your statement(s).

If New York City tax was withheld from annuities, pensions, retirement pay or IRA payments, staple Copy 1 of New York State Form IT-2102-P or Copy 2 of federal Form 1099-R to your return.

If New York City tax was withheld from New York State lottery distributions, staple Copy 1 of New York State Form IT-2102-G or Copy 2 of federal Form W-2G to your return.

**If you did not have Yonkers tax withheld skip line 59.**

## Line 59

### Total city of Yonkers tax withheld

Enter your total **Yonkers** tax withheld as shown on your wage and tax statement(s).

If you marked filing status ②, enter the total Yonkers tax withheld for you and your spouse.

Staple your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to the back of your return as shown in Step 7 on page 26 of these instructions. The amount on line 59 should be the same as the total **city of Yonkers** tax withheld on your statement(s).

If Yonkers tax was withheld from annuities, pensions, retirement pay or IRA payments, staple Copy 1 of New York State Form IT-2102-P or Copy 2 of federal Form 1099-R to your return.

If Yonkers tax was withheld from New York State lottery distributions, staple Copy 1 of New York State Form IT-2102-G or Copy 2 of federal Form W-2G to your return.

## Line 60

### Total of estimated tax payments, and amount paid with Form IT-370

Enter on this line the total of your estimated tax payments for New York State, New York City and Yonkers. Also enter the amount you paid with Form IT-370, *Application for Automatic Extension of Time to File for Individuals*.

#### Estimated Tax paid

Include on line 60 the total of your 1996 estimated tax payments (include your last installment, even if paid in 1997) and any overpayment that you asked us to apply from your 1995 return to your 1996

estimated tax. If this amount was adjusted by the Tax Department after you filed your 1995 return, please enter the adjusted amount.

If you marked filing status ② but made **separate** 1996 estimated tax payments (Form IT-2105), enter your combined total estimated tax paid. If you have separate estimated tax accounts, you will receive separate account statements. If the amount does not agree with the account statement(s) included in your estimated tax packet(s), complete Form IT-2105.1 for each account in error and mail the Form(s) IT-2105.1 immediately to: **NYS Tax Department, Estimated Tax Unit (IT-2105.1), W A Harriman Campus, Albany NY 12227**. Do not use a pre-addressed label for this form.

If you are a beneficiary of an estate or trust and are claiming your portion of any payment of estimated taxes allocated to you by the estate or trust, include your amount on line 60 and attach a copy of the notification issued by the estate or trust to the front of your return. This notification must include the name and identifying number of the estate or trust and the amount allocated to you.

Do not include any amounts you paid for the **New York City** unincorporated business tax. File the New York City unincorporated business tax directly with the New York City Department of Finance.

#### Amount paid with Form IT-370

If you filed Form IT-370 to get an extension of time to file Form IT-201, include on line 60 the amount you paid with Form IT-370.

If you marked filing status ② but filed **separate** Forms IT-370, enter the total amount you and your spouse paid with your separate Forms IT-370.

## Refund or Amount You Owe

### Line 62

#### Overpayment

**If line 61 is more than line 53**, subtract line 53 from line 61. This is your overpayment.

If you have to pay an estimated tax penalty (see line 66 instructions on page 25), subtract the penalty amount from the overpayment and enter the net result on line 62.

Your net overpayment can be: a) refunded to you (enter on line 63); or b) applied to your 1997 estimated tax (enter on line 64); or c) apportioned between a) and b). Any overpayment credited toward your 1997 estimated tax cannot be refunded after April 15, 1997.

Enter the amount of your estimated tax penalty on line 66. If it is greater than your overpayment (line 62), enter the difference on line 65.

### Line 63 Refund

#### Your refund

Enter the amount of your overpayment from line 62 that you want refunded to you. 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. This includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or a social services district.

Any amount over your debt will be refunded.

**Disclaiming of spouse's debt** — If you marked 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, 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, 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:

#### For a federal tax liability only —

1 800 829-1040  
INTERNAL REVENUE SERVICE  
290 BROADWAY  
NEW YORK NY 10007

1 800 829-1040  
INTERNAL REVENUE SERVICE  
P O BOX 1040  
NIAGARA SQUARE STATION  
BUFFALO NY 14201

1 800 829-1040  
INTERNAL REVENUE SERVICE  
10 METRO TECH CENTER  
BROOKLYN NY 11201

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

1 800 835-3554  
From areas outside the U.S. and Canada,  
call (518) 485-6800.

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 NYS 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) 397-5600  
FEDERAL PERKINS/NDSL/NSL DEPARTMENT  
ROOM 1414  
CITY UNIVERSITY OF NEW YORK  
UNIVERSITY ACCOUNTING OFFICE  
555 WEST 57TH STREET  
NEW YORK NY 10019

**Line 64**

**New York State, city of New York and city of Yonkers estimated tax only for 1997**

Enter the amount of overpayment from line 62 that you want applied to your New York State, New York City and Yonkers estimated tax for 1997. Do not include any amount that you claimed as a refund on line 63.

This election to apply all or part of the amount overpaid to your 1997 estimated tax generally **cannot** be changed after April 15, 1997.

**Line 65 Owe**

**Amount you owe**

If line 61 is less than line 53, subtract line 61 from line 53. This is the amount you owe.

If you owe more than one dollar, include full payment with your return. (You do not have to pay one dollar or less.) Make your check or money order payable to **New York State Income Tax** and write your social security number and **1996 Income Tax** on it. **Do not send cash.**

If you also have to pay an estimated tax penalty (see line 66 instructions below), that amount must be included on line 65 with any tax you owe. Send one check or money order for the total amount (estimated tax penalty plus tax due).

Clip your payment to the front of your return.

If you include penalties or interest with your check or money order, identify and enter those amounts in the right margin on the back page of Form IT-201.

**New for 1996 Installment Payments —**

If you cannot pay the full amount you owe as shown on line 65 of your 1996 income tax return, you can ask to make monthly installment payments. However, you will be charged interest and may be charged a late payment penalty on any tax not paid by April 15, 1997, even if your request to pay in installments is granted. To limit the interest and penalty charges, file your return on time and pay as much of the tax as possible with your return.

Before you request an installment payment agreement, you should consider other alternatives such as a commercial or private loan.

To be considered for an installment agreement, you must complete New York State Form DTF-383, *Income Tax Installment Payment Agreement Request*. To get Form DTF-383, use the *Income Tax Forms Order Blank* (Form IT-86) that came with your income tax packet. If you do not have an order blank, see *Need Help?* on the back cover.

**You must attach your completed DTF-383 to the 1996 income tax return you file.** Your request for an income tax installment payment agreement will be considered based upon the information you provide. We will notify you if your request is approved or denied.

**Line 66**

**Estimated tax penalty**

Generally, you are not subject to a penalty if your 1996 prepayments equal at least 100% of your 1995 tax (110% of that amount if you are not a farmer or fisherman and the New York adjusted gross income shown on that return is more than \$150,000 or, if married filing separately, more than \$75,000) based upon a return covering 12 months. However, if line 65 is at least \$100 and, in addition, represents more than 10% of the tax shown on your return or you underpaid your estimated tax liability for any payment period, you may owe a penalty. For more information, get Form IT-2105.9, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, to see if you owe a penalty and how to figure the amount.

If you owe an estimated tax penalty, enter the penalty amount on line 66. Also add the penalty amount to any tax due and enter the total on line 65. If you are due a refund, subtract the estimated tax penalty amount from the overpayment and enter the net result on line 62. Be sure to attach Form IT-2105.9 to your return.

Do not include any other penalty or interest amounts on line 66. If you include penalties or interest with your check or money order, identify and enter these amounts in the right margin on the back page of Form IT-201.

**Now continue with Step 4 below**

**Step 4**

**Check the figures on your return and any attachments.**

**Step 5**

**Complete the top of the front page of your return.**

**Peel-off label —** Remove the peel-off label from under the flap on the inside front cover of your packet (or from your postcard if you received one instead of a 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. The label is designed to include 2 bar codes which represent the numeric information on the label. It will allow us to take advantage of the latest technology available to process your return.

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 number(s) and a single letter that indicates the form you filed last year.

If your name (or your spouse's name) or address is wrong, cross it out and make the corrections directly on the label. Space for names on the label is limited to 36 characters. Do not correct the label if it is correct except for some missing final characters.

If any other information is incorrect or missing - or if you do not have a peel-off label - enter the correct information in the white spaces and boxes. Do not enter information in the white spaces and boxes to the right of the peel-off label if all the information on the peel-off label is correct. 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 and boxes at the top of the form.

**School district name and code number —**

If your public school district code number is missing or incorrect, enter the correct code number in the three boxes at the top of your return. Also enter in the white space above the code number the name of your public school district. This is the district where you were a resident on December 31, 1996. School districts and code numbers are on pages 61 through 64 of these instructions. If you do not know the name of your school district, 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, 1996, if it is **not** the same as the address on your peel-off 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 are married and maintain separate New York State residences and are filing separate New York State returns, enter as your permanent home address the address of your own residence.
- If you moved after December 31, 1996, enter your permanent home address as of December 31, 1996, **not** your current home address.

**Death of taxpayer** - If a taxpayer is deceased, enter the decedent's **first name** and **date of death**.

**If you do not have a peel-off label**, enter all of the following information in the white spaces and boxes at the top of the front page of your return.

- name and address** (both names if filing a joint return);
- permanent home address** (if different from mailing address);
- the decedent's first name and date of death** (if taxpayer is deceased);
- social security number(s)**;
- New York State county of residence** on December 31, 1996;
- school district name and code number**.

## Step 6

Sign and date your return at the bottom on the back page.

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

**Enter your daytime telephone number including the area code.** This voluntary entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your return. **You are not required to give your telephone number.**

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.

You should keep a copy of your original return and attachments in a safe place in case you need to refer to them at a later date. If someone prepares your return for you, be sure to get a copy for your records.

### A paid preparer must also sign your return.

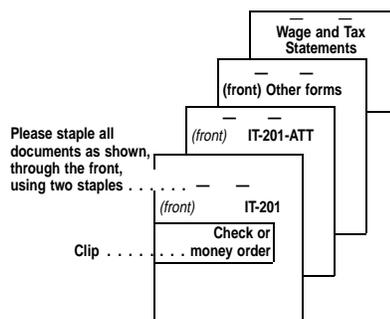
If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

## 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.

- **Clip** payments, if any, to the front of your return.
- 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.
- Staple any other forms behind your Form IT-201, face up, with your wage and tax statements last, stapled to the center at the top of Form IT-201.



## Step 8

### Checklist

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

- attach your peel-off label?** If you do not have a label, did you enter your name, address and social security number(s), county of residence, school district name and school district code number in the white spaces and boxes at the top of your return?

- enter your permanent home address** (if different from your mailing address)?
- mark an "X" in your filing status box?**
- mark an "X" in the Yes or No box at items B and C of Form IT-201?**
- mark an "X" in the box at item (D) on the front of Form IT-201 if you do not need a tax packet mailed to you for next year?**
- enter in the boxes the number of exemptions claimed on your federal return at item E?**
- mark an "X" in the Standard or Itemized deduction box on line 32 of Form IT-201?**
- attach Form IT-201-ATT if you elected to claim the New York itemized deduction on line 32 of Form IT-201, or if you are claiming other New York State credits, or if you are subject to other New York State or New York City taxes?**
- enter your dependent exemption amount on line 34 of Form IT-201?**
- use the correct tax table(s) and column(s)?**
- attach Form IT-216 if you are claiming the New York State child and dependent care credit and transfer the amount of the credit to line 54 of Form IT-201?**
- attach Form IT-215 if you are claiming the New York State earned income credit and transfer the amount of the credit to line 55 of Form IT-201?**
- claim any adjustments or credits that you may qualify for?**
- sign your return** (both husband and wife must sign a joint return)?
- staple your wage and tax statement(s), Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to the top of the back of your return?**
- 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 1996 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:

STATE PROCESSING CENTER — REFUND '96  
PO BOX 61000  
ALBANY NY 12261-0001

#### For all other returns:

STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001

# Instructions for Form IT-201-ATT, Itemized Deduction and Other Credits and Taxes

The lines for entering your federal itemized deductions are on **Form IT-201-ATT**. If you itemized your deductions on federal Form 1040, fill in lines 1 through 14, **Part I, of Form IT-201-ATT**. Compare the line 14 amount to your allowable standard deduction amount from the **Standard Deduction Table** on page 20 and enter the larger amount on line 32 of your Form IT-201.

If you completed the *Worksheet for Figuring Which Deduction is Larger* on page 7 of these instructions and you take the New York standard deduction, skip lines 1 through 14 of Form IT-201-ATT.

**Purpose of Form IT-201-ATT** — If you elect to claim the New York itemized deduction, or if you are claiming other New York State credits, or if you are subject to other New York State or New York City taxes, fill in Form IT-201-ATT and attach it to your return. If you need more forms or schedules, see *Need Help?* on the back cover.

Be sure to carefully enter your money amounts in the boxes on lines 1 through 39. See *Filing in your tax return* on page 13 for more information.

## Part I — New York State Itemized Deduction

If you itemized your deductions on federal Form 1040, fill in lines 1 through 14. Compare the line 14 amount to your allowable standard deduction amount from the *Standard Deduction Table* on page 20 of these instructions and enter the larger amount on line 32 of your Form IT-201.

### Lines 1 through 8

Enter on each line the total of each group of itemized deductions (medical and dental, taxes you paid, job expenses, etc.) and total itemized deductions exactly as you reported them on your federal *Schedule A — Itemized Deductions* (Form 1040).

If your federal adjusted gross income is more than \$117,950 (more than \$58,975 if married filing separately), you may not be able to deduct all of your itemized deductions. **For those taxpayers with income above this amount, the total of Form IT-201-ATT, lines 1 through 7, in most instances will not equal the amount on line 8.** The difference represents itemized deductions disallowed for federal purposes.

### Line 9

#### State, local and foreign income taxes and other subtraction adjustments

If your Form IT-201, line 18 amount is **\$117,950 or less** (\$58,975 or less if you are married filing separately), and you itemized your deductions on your federal return:

— enter the amount of state, local and foreign income taxes included on line 2 of Form IT-201-ATT and any other subtraction adjustments (from itemized deductions), A through F, listed below.

If your Form IT-201, line 18 amount is **more than \$117,950** (more than \$58,975 if you are married filing separately), and you itemized your deductions on your federal return, you may elect to either:

— enter the amount of state, local and foreign income taxes included on line 2 of Form IT-201-ATT and any other subtraction adjustments (from itemized deductions), A through F, listed below; or

— complete the **Subtraction Adjustment Limitation Worksheet** on page 28

If you elect to complete the *Subtraction Adjustment Limitation Worksheet*, add to the result on line 2 or line 7 (whichever applies) of the worksheet any other subtraction adjustments (from itemized deductions) A through F listed below that apply to you and that are related to federal itemized deductions not subject to the 3% limit (e.g., investment interest expense related to tax exempt U.S. obligations). Enter the total of your subtraction adjustments on Form IT-201-ATT, line 9.

**Exception for city of New York nonresident earnings tax** — If you included the New York City nonresident earnings tax on federal Schedule A, line 5, you do **not** have to include on line 9 the difference between the New York City nonresident earnings tax on wages figured at the old rate (0.25%) and the tax figured at the current rate (0.45%). To figure the amount of New York City nonresident earnings tax you have to include on line 9, multiply your New York City taxable wages (from Form NYC-203, line 3) by .0020 and subtract the result from your state, local and foreign income tax deduction included on federal Schedule A, line 5.

*Example* — Your federal Schedule A, line 5 amount includes your New York City nonresident earnings tax, as well as other state, local and foreign income taxes, for a total income tax deduction of \$1,000. Your taxable wages from Form NYC-203, line 3, are \$16,000. Multiply \$16,000 by .0020 which equals \$32, the amount you do **not** have to include on line 9. Then subtract \$32 from \$1,000 to find the difference of \$968, the amount to enter on line 9.

The above also applies to the New York City nonresident earnings tax on net earnings from self-employment. The amount you do not have to include on line 9 is the difference between the tax figured at the old rate (0.375%) and the tax figured at the current rate (0.65%). To figure the amount you have to include on line 9, multiply your New York

City taxable net earnings tax from self-employment (Form NYC-203, line 7) by .00275 and subtract the result from your state, local and foreign income tax deduction included on federal Schedule A, line 5.

#### Other subtraction adjustments from itemized deductions

On a separate sheet marked **Form IT-201-ATT, Line 9 — Other Subtraction Adjustments**, identify by item letter (from the list of subtractions below) other subtraction adjustments that apply to you. Show the amount of each and attach this sheet to your return. Total all your subtractions and include that amount in the total for line 9.

- A** Interest expense on money borrowed to purchase or carry bonds or securities whose interest is exempt from New York income tax.
- B** Ordinary and necessary expenses paid or incurred in connection with income, or property held for the production of income, which is exempt from New York income tax but only to the extent deducted in figuring your federal taxable income.
- C** Amortization of bond premium attributable to 1996 on any bond whose interest income is exempt from New York income tax, but only to the extent deducted in figuring your federal taxable income.
- D** Your distributive or pro rata share of deductions from an insurance business operating as a member of the New York Insurance Exchange (section 617-a of the Tax Law).
- E** If you are a shareholder of a federal S corporation that did not elect to be a New York S corporation, any S corporation deductions included in your federal itemized deductions. If an S corporation short year is involved, you must allocate those deductions.
- F** Five percent of your deduction for interest, subject to the limitation amount, related to corporate acquisitions to the extent the interest was deducted in figuring the New York itemized deduction (section 615(c)(7) of the Tax Law). For more information, see TSB-M-89-(10)I, *Mergers and Acquisitions*, dated February 20, 1990. Attach a separate schedule to your return showing your computation.

**Partners** — Include on line 9 the subtractions described above that apply to your share of partnership deduction items (if not included in your New York subtractions on the front page of Form IT-201). Determine your share of partnership items from Form IT-204, *Partnership Return*.

(continued)

**S corporation shareholders** — If you are a shareholder of a federal S corporation for which the election to treat the corporation as a New York S corporation was in effect for the tax year, or if you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation is not subject to Article 9-A franchise tax, include on line 9 subtractions A through D and F, described on page 27 that apply to your pro rata share of S corporation items of income, loss or deduction. If the election to be a New York S corporation terminated during the tax year, you must allocate those items. Obtain your share of S corporation items from the S corporation's Form CT-3-S, *New York S Corporation Franchise Tax Return*, or Form CT-4-S, *New York S Corporation Franchise Tax Return - Short Form for Small Businesses*.

If you are a shareholder of a federal S corporation that did not elect to be a New York S corporation, include subtraction E only.

 **Subtraction Adjustment Limitation Worksheet**

- Federal itemized deductions subject to the federal limitation from federal worksheet, line 3 ... 1. \_\_\_\_\_
- Amount of state, local and foreign income taxes and other subtraction adjustments included on line 1\* ..... 2.
- Subtract line 2 from line 1 ..... 3. \_\_\_\_\_
- Enter amount from federal itemized deduction worksheet, line 9 ..... 4. \_\_\_\_\_
- Multiply line 3 by 80% (.80).  
If line 5 is greater than or equal to line 4, transfer the above line 2 amount to Form IT-201-ATT, line 9. **Do not continue with this worksheet.**  
If line 5 is less than line 4, continue on line 6. .... 5. \_\_\_\_\_
- Subtract line 5 from line 4 ..... 6.
- Subtract line 6 from line 2.** Add this amount to any other applicable subtraction adjustments listed (A through F). Enter the total on Form IT-201-ATT, line 9. .... 7. \_\_\_\_\_

\* For a description of subtraction adjustments, see the instructions for line 9 of Form IT-201-ATT on page 27.

**Line 10**

Subtract line 9 from line 8 and enter the result.

If you made no entry on line 9, enter the amount from line 8 on line 10.

**Line 11**

**Addition adjustments for itemized deductions**

On a separate sheet marked **Form IT-201-ATT, Line 11 - Addition Adjustments to Itemized Deductions**, identify by item letter (from the list of additions below) addition adjustments that apply to you. Show the amount of each and attach this sheet to your return. Total all your additions and include that amount in the total for line 11.

**G** Interest expense on money borrowed to purchase or carry bonds or securities whose interest is subject to New York income tax, but exempt from federal income tax, if this interest expense was not deducted on your federal return or shown as a New York subtraction on the front page of your state return.

**H** Ordinary and necessary expenses paid or incurred during 1996 in connection with income, or property held for the production of income, which is subject to New York income tax but exempt from federal income tax, if these expenses were not deducted on your federal return or shown as a New York subtraction on the front page of your state return.

**I** Amortization of bond premium attributable to 1996 on any bond whose interest income is subject to New York income tax, but exempt from federal income tax, if this amortization was not deducted on your federal return or shown as a New York subtraction on the front page of your state return.

**Partners** — Include on line 11 the additions described above that apply to your share of partnership deduction items (if not included in your New York additions on the front page of Form IT-201). Determine your share of partnership items from Form IT-204, *Partnership Return*.

**S corporation shareholders** — If you are a shareholder of a federal S corporation for which the election to treat the corporation as a New York S corporation was in effect for the tax year, or if you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation is not subject to Article 9-A franchise tax, include on line 11 additions G through I, described above, that apply to your pro rata share of S corporation items of income, loss or deduction. If the election to be a New York S corporation terminated during the tax year, you must allocate those items. Obtain your share of S corporation items from the S corporation's Form CT-3-S, *New York S Corporation Franchise Tax Return*, or Form CT-4-S, *New York S Corporation Franchise Tax Return - Short Form for Small Businesses*.

**Line 12**

Add lines 10 and 11 and enter the total on line 12.

If you made no entry on line 11, enter the amount from line 10 on line 12.

**Line 13**

**Itemized deduction adjustment**

Enter the amount of your itemized deduction adjustment. If Form IT-201, line 31 is:

- \$100,000 or less, leave line 13 blank.
- more than \$100,000 but not more than \$475,000, fill in **Worksheet A** below.
- more than \$475,000 but not more than \$525,000, fill in **Worksheet B** below.
- more than \$525,000, enter 50% (.50) of line 12 on line 13.



**Worksheet A**

- New York adjusted gross income from Form IT-201, line 31, ... 1. \_\_\_\_\_
- Filing status ① or ③ enter \$100,000, or filing status ④ enter \$150,000, or filing status ② or ⑤ enter \$200,000 ..... 2. \_\_\_\_\_
- Subtract line 2 from line 1. (If line 2 is more than line 1, leave line 13 on Form IT-201-ATT blank. **Do not continue with this worksheet.**) ..... 3. \_\_\_\_\_
- Enter the lesser of line 3 or \$50,000 ..... 4. \_\_\_\_\_
- Divide line 4 by \$50,000 and carry the result to four decimal places ..... 5. \_\_\_\_\_
- Enter 25% (.25) of Form IT-201-ATT, line 12 ..... 6. \_\_\_\_\_
- Multiply line 5 by line 6. .... 7. \_\_\_\_\_

**Transfer this amount to Form IT-201-ATT, line 13.**



**Worksheet B**

- Enter the excess of New York adjusted gross income over \$475,000 (cannot exceed \$50,000) ..... 1. \_\_\_\_\_
- Divide line 1 by \$50,000 and carry the result to four decimal places ..... 2. \_\_\_\_\_
- Enter 25% (.25) of Form IT-201-ATT, line 12 ..... 3. \_\_\_\_\_
- Multiply line 2 by line 3 ..... 4. \_\_\_\_\_
- Add lines 3 and 4. .... 5. \_\_\_\_\_

**Transfer this amount to Form IT-201-ATT, line 13.**

**Line 14**

Subtract line 13 from line 12.

Enter the result on line 14 and on line 32 of your Form IT-201.

If you elected to itemize deductions on your New York return, **you must attach your completed Form IT-201-ATT to your Form IT-201.**

## Part II — Other New York State Credits

If you are claiming other New York State credits listed below, fill in Part II. These credits do not apply to New York City taxes. New York State does not allow a credit similar to that claimed on federal Schedule R, *Credit for the Elderly or the Disabled*, of Form 1040.

### Line 15

#### Resident credit

Enter the amount of resident credit. If your income was from sources outside New York State and you paid income taxes to another state, to a local government of another state, to the District of Columbia or to a province of Canada, you may qualify for a tax credit against your New York State tax (section 620 of the Tax Law).

If you qualify, figure this credit on Form IT-112-R, *Resident Tax Credit*, and transfer the amount to Form IT-201-ATT, line 15. Attach Form IT-112-R and a copy of the tax return filed with the other state, or province of Canada, to your New York State return. For more information, see Form IT-112-R. For information on the resident credit against the separate tax on lump-sum distributions, see line 27 instructions on page 30.

### Line 16

#### Accumulation distribution credit

Enter the amount of New York State accumulation distribution credit. If you are a beneficiary of a trust who received an accumulation distribution, you may be allowed a credit for New York State income taxes paid by the trust (section 621 of the Tax Law). Attach a schedule showing how you figured your credit.

### Line 17

#### Investment credit

Enter the amount of investment credit. You can claim an investment credit if 1) you produce goods by manufacturing, processing, mining, agriculture or similar activities; 2) you use certain property for research and development purposes, pollution control purposes, waste treatment purposes; or 3) your business is a retail enterprise and you have qualified rehabilitation expenditures on property located in New York State (section 606(a) of the Tax Law). To figure this credit, fill in Form IT-212, *Investment Credit*, and attach it to your return. For more information, see Form IT-212-I, *Instructions for Form IT-212*.

### Line 18

#### Special additional mortgage recording tax credit carryover

This credit is no longer allowed to shareholders of electing New York S corporations. 1993 was the last year that this credit could be claimed. However, any unused credit from a prior year can be carried over. Include on line 18 your prorated share of the S corporation's special additional mortgage recording tax credit carryover from corporation years beginning before 1994.

For all others, 1987 was the last year that this credit could be claimed. However, any unused credit from a prior year can be carried over. Include on line 18 your special additional mortgage recording tax credit carryover for 1996. Attach a schedule showing how you figured your credit carryover.

See additions A-4 and A-5 on page 15 of these instructions.

### Line 19

#### Solar and wind energy credit carryover from 1995

Enter the amount of solar and wind energy credit carryover. 1985 was the last year that this credit could be claimed. Section 606(g)(6) provides that any unused credit can be carried over to the following year or years. Taxpayers carrying over any unused credit from 1995 to 1996 must attach Form IT-218.1, *Solar and Wind Energy Credit Carryover*, to their 1996 return.

### Line 20

#### Economic development zone credits

**Wage tax credit** — Enter the amount of wage tax credit. In order to claim the wage tax credit, a taxpayer must be certified under Article 18-B of the General Municipal Law as eligible to receive the wage tax credit. The wage tax credit is available in those areas designated as economic development zones and zone equivalent areas:

*Economic development zone (EDZ)* — The computation of the wage tax credit in an economic development zone is limited to five consecutive taxable years beginning with the first year that economic development zone wages are paid. The credit may only be claimed up to four years following the taxable year in which the designation of the economic development zone expired (section 606(k) of the Tax Law).

*Zone equivalent area (ZEA)* — The computation of the wage tax credit in a zone equivalent area is limited to two consecutive taxable years beginning with the first year that economic development zone wages are paid. The credit must be claimed during the five-year period immediately following the date of designation as a zone equivalent area (section 606(k) of the Tax Law).

If you qualify, figure this credit on Form DTF-601, *Claim for EDZ Wage Tax Credit*, or DTF-601.1, *Claim for ZEA Wage Tax Credit*, or both, and include the amount on Form IT-201-ATT, line 20. Attach Form DTF-601, DTF-601.1, or both, to your return. For more information, see Forms DTF-601 and DTF-601.1 and their instructions.

**Capital tax credit** — Enter the amount of capital tax credit. The EDZ capital tax credit is allowed for qualified investments or contributions to an economic development zone capital corporation, qualified investments in certified zone businesses and contributions of money to certain community development projects from one or more economic development zone capital corporations established pursuant to section 964 of the General Municipal Law (section 606(l) of the Tax Law).

If you qualify, figure this credit on Form DTF-602, *Claim for EDZ Capital Tax Credit*, and include the amount on Form IT-201-ATT, line 20. Attach Form DTF-602 to your return. For more information, see Form DTF-602.

**EDZ investment tax credit** — Enter the amount of investment tax credit. The EDZ investment tax credit is 8% of the cost (or other federal basis) of qualified property which was acquired, constructed, reconstructed or erected in an economic development zone after its date of designation and prior to its date of expiration as an economic development zone. To claim this credit, you must also be certified pursuant to Article 18-B of the General Municipal Law (section 606(j) of the Tax Law).

If you qualify, figure this credit on Form DTF-603, *Claim for EDZ Investment Tax Credit and EDZ Employment Incentive Tax Credit*, and include the amount on Form IT-201-ATT, line 20. Attach Form DTF-603 to your return. For more information, see Form DTF-603 and its instructions, Form DTF-603-I.

## Part III — Carryover and Refund: New York State Investment Credit and EDZ Credits

If you qualify for any of the following credits, refunds and carryovers, complete Part III.

### Line 22

#### Net investment credit available for carryover to 1997.

Enter the amount of net credit available for carryover to 1997 from Form IT-212, line 28.

### Line 23

#### Net economic development zone credit available for carryover to 1997

Enter the amount of net credit available for carryover to 1997 from Form(s) DTF-601, DTF-601.1, DTF-602 or DTF-603.

### Line 24

#### Investment credit refund for new businesses

Enter the amount of investment credit refund for new businesses. If your new business qualifies, you can claim a refund for the amount of your current year's unused investment credit instead of carrying it over to next year. For more information see Form IT-212-I, *Instructions for Form IT-212*.

**Also include the amount of your investment credit refund for new businesses on Form IT-201 in the total for line 57.**

### Line 25

#### Economic development zone (including zone equivalent area) wage tax credit and investment tax credit refund(s)

Enter the total amount(s) of your wage tax credit refund computed for the economic development zone from Form DTF-601, line 27, zone equivalent area from Form DTF-601.1, line 27, and the economic development zone investment tax credit

refund from Form DTF-603, line 11. If you qualify as the owner of a new business, you can elect to claim a refund of 50 percent of your unused credit carryover as an overpayment of tax, to be credited or refunded for the tax year for which the credit is allowed.

*Unused credit carryover* is defined as the amount of credit, including any carryover that exceeds your tax, plus the portion of the credit that may not be deducted because of the restriction that the credit may not exceed 50% of your 1996 tax liability. For more information, see the instructions for Forms DTF-601, 601.1 and 603.

**Include the amount of your EDZ (including ZEA) wage tax credit and EDZ investment tax credit refund(s) on Form IT-201 in the total for line 57. For more information, see the instructions for line 57 on page 23.**

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## Part IV — Other New York State Taxes

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If you are subject to other New York State taxes as listed below, complete Part IV.

### Line 26

#### **New York State separate tax on lump-sum distributions**

Enter your New York State separate tax on lump-sum distributions. If you used federal Form 4972 to figure your federal tax on lump-sum distributions, figure your state separate tax on Form IT-230 and attach it to your return. For more information, see Form IT-230-I, *Instructions for Form IT-230*.

### Line 27

#### **Resident credit against separate tax on lump-sum distributions**

Enter the amount of resident credit you are claiming against the separate tax on lump-sum distributions. If you received a distribution that is considered a lump-sum distribution for federal income tax purposes, you may qualify for a credit against the state separate tax on lump-sum distributions reported on line 26. This distribution must be from sources outside New York State and must be subject to income tax or to a separate tax by another state, by a local government of another state, by the District of Columbia, or by a province of Canada.

To claim this credit, fill in Form IT-112.1, *Resident Credit Against Separate Tax on Lump-Sum Distributions*. Attach Form IT-112.1 and a copy of the tax return filed with the other state or province of Canada to your New York State return.

### Line 29

#### **New York State minimum income tax**

Enter your New York State minimum income tax. If you had New York State tax preference items totaling more than your specific deduction of \$5,000 (\$2,500 if married and filing separately), you may be subject to

the state minimum income tax. Fill in Form IT-220 and attach it to your return. For more information, see Form IT-220-I, *Instructions for Form IT-220*.

### Line 30

#### **Add-back of investment credit on early dispositions**

Enter the amount of add-back of investment credit on early dispositions of investment credit property. If you dispose of property on which an investment credit has been taken, or prior to January 1, 1987, a research and development credit was taken, or if the property ceases to be in qualified use before the end of its useful life or specified holding period ends, you must add back in the year of disposition the difference between the investment credit or research and development credit taken and the investment credit or research and development credit allowed. Fill in Form IT-212 and attach it to your return.

### Line 31

#### **Add-back of economic development zone capital tax credit and EDZ investment tax credit on early dispositions**

Enter the amount of add-back of economic development zone capital tax credit on early dispositions of stock, a partnership interest or other ownership interest arising from the making of a qualified investment. If you sell, transfer or otherwise dispose of corporate stock, a partnership interest or other ownership interest that was the basis for the allowance of the EDZ capital tax credit or where a contribution or investment is in any manner recovered by you, you must add back in the year of disposition the difference between the EDZ capital tax credit taken and the EDZ capital tax credit allowed. Fill in Form DTF-602 and attach it to your return.

Enter the amount of add-back of economic development zone investment tax credit on early dispositions of qualified property located within the economic development zone. If you dispose of property on which an EDZ investment tax credit has been taken or if the property ceases to be in qualified use before the end of its useful life or specified holding period ends, you must add back in the year of disposition the difference between the EDZ investment tax credit taken and the EDZ investment tax credit allowed. Fill in Form DTF-603 and attach it to your return.

### Line 32

#### **Add-back of resident credit for taxes paid to a province of Canada**

Enter the amount of add-back of resident credit for taxes paid to a province of Canada from Form IT-112-R. If any part of the provincial tax that entitled you to a resident credit in a previous year is claimed as a foreign tax credit on your federal return in a succeeding year, you must add back the amount that exceeded your provincial resident tax credit in that succeeding tax year. Attach Form IT-112-R to your return.

### Line 33

#### **New York State tax on capital gain portion of lump-sum distribution**

Enter the amount of New York State tax on the capital gain portion of your lump-sum distribution after completing **Worksheet A** on the back of Form IT-201-ATT. If you used federal Form 4972, Part II, to figure your federal tax on the capital gain portion of a lump-sum distribution, figure your state tax on Form IT-230, *Separate Tax on Lump-Sum Distributions*, Part II, and attach it to your return. For more information, see Form IT-230-I, *Instructions for Form IT-230*.

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## Part V — Other City of New York Taxes

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If you are subject to other New York City taxes as listed below, complete Part V.

### Line 35

#### **Part-year city of New York resident tax**

Enter your part-year New York City resident tax. If you were a New York City resident for only part of 1996, fill in Form IT-360.1 and attach it to your return. If you were subject to the New York City nonresident earnings tax for the remainder of the year, see the instructions for Form NYC-203. For more information, see IT-360.1-I, *Instructions for Form IT-360.1*.

### Line 36

#### **City of New York minimum income tax**

Enter your New York City minimum income tax. If you are a New York City resident and you are subject to the New York State minimum income tax, you must also figure your **New York City** minimum income tax on Form IT-220 and attach it to your return. For more information, see IT-220-I, *Instructions for Form IT-220*.

### Line 37

#### **City of New York separate tax on lump-sum distributions**

Enter your New York City separate tax on lump-sum distributions. If you are a New York City resident and if you used federal Form 4972 to figure your federal tax on lump-sum distributions, figure your New York City separate tax on Form IT-230 and attach it to your return. For more information, see IT-230-I, *Instructions for Form IT-230*.

### Line 38

#### **City of New York tax on capital gain portion of lump-sum distribution**

Enter the amount of city of New York tax on the capital gain portion of your lump-sum distribution after completing **Worksheet B** on the back page of Form IT-201-ATT. If you are a New York City resident and if you used federal Form 4972, Part II, to figure your federal tax on the capital gain portion of a lump-sum distribution, figure your city of New York tax on Form IT-230, *Separate Tax on Lump-Sum Distributions*, Part II, and attach it to your return. For more information, see Form IT-230-I, *Instructions for Form IT-230*.

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# Line Instructions for Form IT-200

## 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 *Need Help* on the back cover.

### Step 2 — Get your tax records together.

If you received a salary or wages, get all your 1996 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. Then continue with Step 4 on page 25.

All information on your return, except for your present address, must be for the calendar year January 1 through December 31, 1996.

Make your entries in the white areas of Form IT-200.

Be sure to carefully enter your money amounts in the boxes on lines 1 through 41. See *Filing in your tax return on page 13 for more information.*

## 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 page 25 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 A

### Filing status

Show your filing status by marking an **X** in 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) 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.

## Item B

### Did you itemize your deductions on your 1996 federal return?

If you itemized your deductions on your 1996 federal income tax return, check the **Yes** box. If you claimed the standard deduction on your federal return, check the **No** box.

## Item D

### 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 D 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 1997 return.

## Tax Computation

If you filed your federal return by telephone, report the same information on Form IT-200 that you would have reported if you had filed your federal return on paper.

### Line 1 — Wages, salaries, tips, etc.

Enter the total of all wages, salaries, fringe benefits and tips you reported on your 1996 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 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 — Dividend Income

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.

### 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.

**TIP** 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 that may be 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.

- 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 Police and Fire Retirement System, **or**
  - a Tier III or Tier IV member of the New York State Teachers' Retirement System **or**
  - an employee of the State or City University of New York who belongs to the Optional Retirement Program **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(b)(26) of the Tax Law).
- 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).

**TIP** 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 U.S. government bonds (line 13).

**Line 13 — Interest income on U.S. government bonds**

Enter on line 13 the amount of interest income from U.S. government bonds or other U.S. government obligations that is included in your federal adjusted gross income. (This may be all or part of the line 2 taxable interest income 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 U.S. 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 U.S. 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 14 — New York standard deduction**

The standard deduction you take on line 14 depends on your filing status for New York State.

If you took the standard deduction on federal Form 1040 or you did not have to file a federal return, you must take the standard deduction on line 14. Find the correct amount for your filing status in the *Standard Deduction Table* below:

New York Standard Deduction Table	
Filing Status	Standard Deduction (enter on line 14)
① Single (checked Yes at Item C) . . . . .	\$ 2,900
Single (checked No at Item C) . . . . .	7,400
② Married filing joint return . . . . .	12,350
③ Married filing separate return . . . . .	6,175
④ Head of household (with qualifying person) . . . . .	10,000
⑤ Qualifying widow(er) with dependent child. . . . .	12,350

**Line 15 — New York dependent exemptions**

Enter on line 15 the number of your dependent exemptions from the *Dependent Exemption Worksheet* below.

If you did not have to 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.



**New York  
Dependent Exemption Worksheet**

New York exemptions are allowed only for your dependents. The value of each New York dependent exemption is \$1,000. Personal exemptions for you, and for your spouse if you are married, are **not** allowed on your New York State return.

Check only one box

If you filed federal Form 1040EZ, enter "0" on line 15.

If you filed federal Form 1040A or 1040, complete the following worksheet:

a. Enter the number of exemptions claimed on federal Form 1040A or 1040, line 6d . . . . . a. \_\_\_\_\_

b. Enter the total number of boxes checked on line 6a and line 6b of federal Form 1040A or 1040 . . . . . b. \_\_\_\_\_

c. Subtract line b from line a. This is the number of your New York dependent exemptions. Enter **this number in the white space on line 15** . . . . . c. \_\_\_\_\_

**Example** — For a husband and wife with 1 dependent child, the entry on line 15 would be "1" as shown below.

15

1
0
0
0
0
0
0

**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 page 35 of these instructions.

**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 29. 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 19 — New York State tax**

Find your New York State tax by using the State Tax Table on red pages 45 through 52 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 19.

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

**Line 20 — New York State household credit**

Depending on your filing status, enter your household credit from the table below. This credit can reduce your tax to zero but cannot be refunded. You qualify to claim this credit if you checked the *No* box at item C 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* below to find the amount of your New York State household credit.

**Filing Status ②, ④ and ⑤** - Use *Household Credit Table II* below 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* below to find the amount of your New York State household credit.

**New York State**  
**Household Credit Table I**  
**Filing status ① only (Single)**

If Form IT-200, line 8 is:

Over	but not over	enter on Form IT-200, line 20:
\$ 5,000	\$ 5,000*	\$75
6,000	6,000	60
7,000	7,000	50
20,000	20,000	45
25,000	25,000	40
28,000	28,000	20
		No credit is allowed; enter "0" on Form IT-200, line 20

\* This may be any amount up to \$5,000, including "0" or a negative amount.

**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.

See *Need Help?* on the back cover of these instructions.

**New York State**  
**Household Credit Table II**  
**Filing status ②, ④ and ⑤**

If Form IT-200, line 8 is:

And the number of exemptions from your federal return, line 6d, (married 1040EZ filers use column 2), is:

Over	but not over	Enter on Form IT-200, line 20:							over 7**
		1	2	3	4	5	6	7	
\$ 5,000	\$ 5,000*	\$ 90	105	120	135	150	165	180	15
6,000	6,000	75	90	105	120	135	150	165	15
7,000	7,000	65	80	95	110	125	140	155	15
20,000	20,000	60	75	90	105	120	135	150	15
22,000	22,000	60	70	80	90	100	110	120	10
25,000	25,000	50	60	70	80	90	100	110	10
28,000	28,000	40	45	50	55	60	65	70	5
32,000	32,000	20	25	30	35	40	45	50	5
		No credit is allowed; enter "0" on Form IT-200, line 20.							

\* This may be any amount up to \$5,000, including "0" or a negative amount.  
\*\* For each exemption over 7, add amount in this column to column 7 amount.

**New York State**  
**Household Credit Table III**  
**Filing status ③ only (Married filing separate return)**

If Form IT-200, line 8 total from both returns is:

And the number of exemptions from both federal returns, line 6d, is:

Over	but not over	Enter on Form IT-200, line 20:							over 7**
		1	2	3	4	5	6	7	
\$ 5,000	\$ 5,000*	\$ 45	52.50	60	67.50	75	82.50	90	7.50
6,000	6,000	37.50	45	52.50	60	67.50	75	82.50	7.50
7,000	7,000	32.50	40	47.50	55	62.50	70	77.50	7.50
20,000	20,000	30	37.50	45	52.50	60	67.50	75	7.50
22,000	22,000	30	35	40	45	50	55	60	5
25,000	25,000	25	30	35	40	45	50	55	5
28,000	28,000	20	22.50	25	27.50	30	32.50	35	2.50
32,000	32,000	10	12.50	15	17.50	20	22.50	25	2.50
		No credit is allowed; enter "0" on Form IT-200, line 20.							

\* This may be any amount up to \$5,000, including "0" or a negative amount.  
\*\* For each exemption over 7, add amount in this column to column 7 amount.

Lines 22 through 25 and line 37 apply only to New York City taxes. If you are not subject to New York City taxes, do not fill in these lines.

**Line 22 — City of New York resident tax**

If you were a resident of New York City enter your city resident tax on line 22.

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 53 through 60 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 22. There is an example at the beginning of the tables to help you find the correct tax.

**Line 23 — City of New York household credit**

Enter your New York City household credit. This credit can reduce your tax to zero but cannot be refunded. You qualify to claim this credit if you checked the *No* box at item C on your Form IT-200 and if you checked:

- filing status ① and the amount on Form IT-200, line 8, is not over \$12,500; or
- filing status ②, ③, ④ or ⑤ and the amount on Form IT-200, line 8, is **not** over \$22,500.

**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 Form IT-200, line 8 is:

Over	but not over	enter on Form IT-200, line 23:
.....	\$10,000*	..... \$15
\$10,000.....	12,500	..... 10
12,500.....		No credit is allowed; enter "0" on Form IT-200, line 23

\* This may be any amount up to \$10,000, including "0" or a negative amount.

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

If Form IT-200, line 8 is:

And the number of exemptions from your federal return, line 6d, (married 1040EZ filers use column 2), is:

Over	but not over	Enter on Form IT-200, line 23:							over 7**
		1	2	3	4	5	6	7	
.....	\$15,000*	\$ 30	60	90	120	150	180	210	30
\$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.....	22,500	10	20	30	40	50	60	70	10
22,500.....		No credit is allowed; enter "0" on Form IT-200, line 23.							

\* 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 Form IT-200, line 8 total from both returns is:

And the number of exemptions from both federal returns, line 6d, is:

Over	but not over	Enter on Form IT-200, line 23:							over 7**
		1	2	3	4	5	6	7	
.....	\$15,000*	\$15	30	45	60	75	90	105	15
\$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.....	22,500	5	10	15	20	25	30	35	5
22,500.....		No credit is allowed; enter "0" on Form IT-200, line 23.							

\* 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 25 — City of New York nonresident earnings tax**

Complete line 25 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 25. For more information, see the instructions for Form NYC-203.

Lines 26, 27 and line 38 apply only to city of Yonkers taxes. If you are not subject to Yonkers taxes, do not fill in these lines.

**Line 26 — 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 21. a. \_\_\_\_\_
- b. Amount from Form IT-214, *Real Property Tax Credit for Homeowners and Renters*, line 17, if any. b. \_\_\_\_\_
- c. Amount from Form IT-215, *Claim for Earned Income Credit*, line 14 (New York State filing status ③ taxpayers, transfer the amount from Form IT-215, line 15), if any. c. \_\_\_\_\_
- d. Amount from Form IT-216, *Claim for Child and Dependent Care Credit*, line 13. d. \_\_\_\_\_
- e. Add lines b, c and d. e. \_\_\_\_\_
- f. Subtract line e from line a. f. \_\_\_\_\_
- g. Yonkers resident tax rate (15%) . g. .15
- h. Multiply line f by line g. Enter this amount on Form IT-200, line 26. h. \_\_\_\_\_

**Line 27 — City of Yonkers nonresident earnings tax**

Complete line 27 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 27. For more information, see the instructions for Form Y-203.

**Line 29 — Return a Gift to Wildlife**

If you want to Return a Gift to Wildlife, enter the amount on line 29. 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.

**Line 30 — United States Olympic Committee/Lake Placid Olympic Training Center Fund**

If you want to contribute to the United States Olympic Committee/Lake Placid Olympic Training Center Fund, enter \$2. (\$4 if your spouse also wants to contribute and you are filing jointly.) No other amounts can be accepted. Your gift will reduce your refund or increase your tax payment. You cannot change the amount you give after you file your return.

**Line 31 — Gift for Breast Cancer Research and Education**

If you want to contribute to the Breast Cancer Research and Education Fund, enter the amount on line 31. 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.

**Line 33 — New York State Child and Dependent Care Credit**

Beginning with tax year 1996, the New York State child care and dependent care credit is refundable. If you qualify, file new Form IT-216, *Claim for Child and Dependent Care Credit*. If the credit is more than the tax you owe, we will refund the difference.

Enter the amount of New York State child and dependent care credit from Form IT-216, line 13. You can claim this credit if you were allowed a credit on your federal income tax return.

You may be eligible to claim a New York State child and dependent care credit even if you did not claim the credit on your federal return or did not have to file a federal return. For filing status  $\text{\textcircled{2}}$ , if you did not have to file a federal return, you must file a joint New York State return to be eligible to claim the credit. For more information, see the instructions for Form IT-216.

**Line 34 — New York State Earned Income Credit**

If you qualify, enter your earned income credit. To claim this credit, fill in Form IT-215, *Claim for Earned Income Credit*, and transfer the amount to Form IT-200, line 34 and attach it to your return.

If you are having the IRS compute the credit for you, complete lines 1-7 of Form IT-215 and write **EIC** in the white area to the left of line 34 of Form IT-200. **Do not enter** an amount on line 34. Complete lines 35-38, but do not enter any amounts on lines 39, 40 or 41. We will figure your earned income credit for you. Attach Form IT-215 to your return. If you are due a refund, we will send you the refund along with a statement that shows how the refund was computed. If you owe tax, you will receive a bill that must be paid within 10 days, or by April 15, 1997, whichever is later.

**Line 35 — Real property tax credit**

If you qualify, enter your real property tax credit. To claim this credit, fill in Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*, and transfer the amount on Form IT-214, line 17 to Form IT-200, Line 35. Attach Form IT-214 to your return. For more information, see the Instructions for Form IT-214 on page 36.

**Line 36 — 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 this page. The amount on line 36 should be the same as the total **New York State** tax withheld on your statement(s).

**Line 37 — 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 this page. The amount on line 37 should be the same as the total **City of New York** tax withheld on your statement(s).

**Line 38 — 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 this page. The amount on line 38 should be the same as the total **City of Yonkers** tax withheld on your statement(s).

**Line 40 — Refund**

If line 39 is more than line 32, subtract line 32 from line 39 and enter your refund on line 40.

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 (see page 24).**

**Disclaiming of spouse's debt (see page 24).**

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 agencies listed on pages 24 and 25 of these instructions.

**Line 41 — Amount you owe**

If line 39 is less than line 32, subtract line 39 from line 32 and enter the amount you owe on line 41.

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 **1996 Income Tax** on it. Do not send cash. You do not have to pay one dollar or less.

**New for 1996 — Installment Payments**

If you cannot pay the full amount you owe as shown on line 41 of your income tax return, you can ask to make monthly installment payments. However, you will be charged interest and may be charged a late payment penalty on any tax not paid by April 15, 1997, even if your request to pay in installments is granted. To limit the interest and penalty charges, file your return on time and pay as much of the tax as possible with your return.

Before you request an installment payment agreement, you should consider other alternatives such as a commercial or private loan.

To be considered for an installment agreement, you must complete New York State Form DTF-383, *Income Tax Installment Payment Agreement Request*, and include all information requested. To get Form DTF-383, use the *Income Tax Forms Order Blank* (Form IT-86) that came with your income tax packet or see *Need Help?* on the back cover for a listing of our phone numbers.

You must attach your completed DTF-383 to the income tax return you filed. Your request for an income tax installment payment agreement will be considered based upon the information you provide. We will notify you if your request is approved or denied.

**Penalty for not paying enough tax during the year (estimated tax penalty)**

If line 41 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 1996 prepayments equal at least 100% of your 1995 tax (110% of that amount if you are not a farmer or fisherman and the adjusted gross income shown on that return is more than \$150,000 or, if married filing separately, more than \$75,000) based upon a return covering 12 months.

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

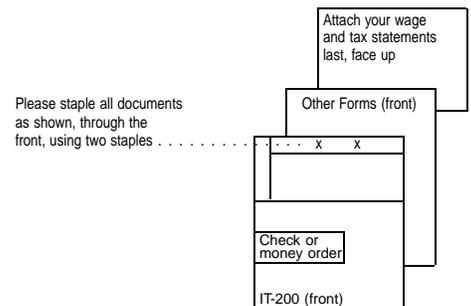
Now continue with Step 4 below.

**Step 4 — Check the figures on your return and any attachments.**

**Step 5 — Complete the top of your return (see page 25).**

**Step 6 — Sign and date your return at the bottom (see page 26).**

**Step 7 — Return Assembly (see page 26)**



**Step 8 — Checklist (see page 26)**

**Step 9 — Use the preaddressed mailing envelope.**

If you do not have a preaddressed envelope, address your envelope —

**For refund returns:**

STATE PROCESSING CENTER-REFUND '96  
PO BOX 61000  
ALBANY NY 12261-0001

**For all other returns:**

STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001

# Instructions for Form IT-214 — Real Property Tax Credit

## 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 1996. 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 1996:

- 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 1996;
- 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 (see **Definitions** below) 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 1996:

- 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 1996;
- 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**,

- 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;
- Tenants, subtenants, roomers or boarders are not members of your household unless they are related to you in any of the above ways.

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

**Household gross income** is the annual total of the following income items that you and all members of your household received during 1996:

- 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.
- 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.
- Any part of the following items of income which are nontaxable:
  - The gross amount of pensions and annuities, including railroad retirement benefits, all payments received under the federal Social Security Act and veteran's disability pensions.

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 return 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 you are filing or have filed an original Form IT-214 without attaching it to another return, such as Form IT-200, **please enter your daytime telephone number including the area code**. This voluntary entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your Form IT-214. **You are not required to give your telephone number.**

To file an amended Form IT-214, get a blank Form IT-214 for the tax year involved and write **Amended** at the top of the form. Complete the form by entering the corrected information.

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, 1997, but not later than April 15, 1997.

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, 1997.

If you have 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-214 as soon as you can, but no later than April 15, 2000.

## 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
1993	April 15, 1997
1994	April 15, 1998
1995	April 15, 1999

## Need Help? (see back cover)

For answers to your New York State tax questions, call toll free 1 800 225-5829. From areas outside the U.S. and Canada call (518) 485-6800. Telephone assistance is available from 8:30 a.m. to 4:25 p.m. Monday through Friday.

## Hotline for the Hearing and Speech Impaired (see back cover)

## Persons with Disabilities (see back cover)

## Line Instructions — Form IT-214

Print or type the information requested in the name and address box at the top of the front. Enter your name, address, social security number and county of residence as of December 31, 1996. 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.

## Filling in your claim form

Form IT-214 has been designed to let us use the latest scanning and image-processing equipment. Rectangular boxes and white entry areas have been printed on the form to guide you in making your handwritten entries. This will enable our scanning equipment to more accurately read your return and let us process it more efficiently. Please spend a moment reviewing the method below for making your entries:

- Please print (using a blue or black ballpoint pen; no pencils, please) or type all "X" marks and money amounts in the boxes or spaces provided.
- Do not use dollar signs, commas, decimal points, dashes or any other punctuation marks or symbols. All necessary punctuation has been printed on the form.

— Write your numerals like this:

9 8 7 6 5 4 3 2 1 0 X

- Carefully enter your money amounts so that the whole **dollar amount** ends immediately to the **left** of the cents decimal and the **cents amount** starts immediately to the **right** of the cents decimal.
- Make your money amount entries in the white areas allowing one numeral for each box.

*Example:* If your entry for line 10 is \$3,525.50, your money field entry should look like this:

10 3 5 2 5 . 5 0

- Leave **blank** any spaces and boxes that do not apply to you.

## Line 1

If you were a resident of a nursing home or if your residence was completely exempted from property taxes in 1996, 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. 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.

Residents of housing facilities that are completely exempt from paying real property taxes do **not** qualify for this credit. Some examples include, but are not limited to, residents of public housing projects and senior citizen homes. Find out if your residence is completely exempt from paying real property taxes by asking the management of your housing facility. If you 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 1996. 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, 1996, 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, 1996, 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 1996 (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 1996; 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 year of birth of everyone, including yourself, who lived in your household in 1996. If you need more space, list additional names on a separate sheet and attach it to Form IT-214. Enter in the boxes 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 1996 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 1996**, enter your real property taxes paid (from line 21) on line 10.

**If you rented your residence for all of 1996**, 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 on page 24*).

**If you are filing a 1996 New York State income tax return**, transfer your line 17 amount to Form IT-200, line 35 or Form IT-201, line 56.

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** (see page 11).

**If you are not filing a 1996 New York State income tax return**, sign and date Form IT-214 and mail it to:

**STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001**

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

# Instructions for Form IT-215 — NYS Earned Income Credit

## General Information

### Who Qualifies

To qualify for the New York State earned income credit you must:

- have claimed the federal earned income credit for tax year 1996; **and**
- file (or have filed) a New York State return for 1996.

If you are a resident or part-year resident, you may qualify for a refund of any earned income credit in excess of your New York State tax liability. Nonresidents **do not** qualify for a refund of the New York State earned income credit.

### How to Claim the Credit

In order to claim the New York State earned income credit you must:

- complete Form IT-215 using the information from your federal return, worksheets, and, if applicable, federal Schedule EIC; **or**
- if you file the IT-100 return, complete the *Claim for Earned Income Credit for IT-100 Filers* on the back of the return.

### Changes for 1996

- The amount of the New York earned income credit has been increased to 20% of your federal credit.
- The earned income credit must now be reduced by the amount of any household credit you are allowed.

### Filling in Your Claim Form

Form IT-215 for 1996 has been designed to let us use the latest scanning and image-processing equipment. Rectangular boxes and white entry areas have been printed on the form to guide you in making your handwritten entries. This will enable our scanning equipment to read your return more accurately and let us process it more efficiently. Please spend a moment reviewing the method below for making your entries:

- Please print (using a blue or black ballpoint pen; no pencils, please) or type all "X" marks and money amounts in the boxes or spaces provided.
- Do not use dollar signs, commas, decimal marks, dashes or any other punctuation marks or symbols.
- Write your numerals like this:

9 8 7 6 5 4 3 2 1 0 X

- Carefully enter your money amounts so that the whole **dollar amount** ends in the box immediately to the **left** of the cents decimal and the **cents amount** starts in the box immediately to the **right** of the cents decimal.
- Make your money amount entries in the boxes allowing one numeral for each area.

**Example:** If your entry for line 4 is \$13,525.50, your money field entry should look like:

4 1 3 5 2 5 . 5 0

- Leave blank any spaces and boxes that do not apply to you.

## Line Instructions for Residents and Nonresidents (part-year residents see page 40)

**All resident and nonresident filers** complete lines 1 through 15 as applicable. (**Form IT-100 filers** - Do not file Form IT-215 unless you have already filed your Form IT-100 for 1996.)

**Line 1** — File Form IT-215 with your original 1996 New York State income tax return. If you have already filed your original return, you may file Form IT-215 by itself. If you haven't previously filed your income tax return for this year, you **must** file one with this claim.

**Line 2** — If you filed federal schedule EIC, be sure to list the name, relationship, number of months the child lived with you, social security number and year of birth for the **same** children you claimed on the federal schedule. Also, be sure to place an **X** in the box under the heading *Person with disability* if your child was born before 1978 and was permanently disabled during any part of 1996. Place an **X** in this box **only** if you put a checkmark in the **Yes** box on your 1996 federal schedule EIC, line 3b.

**Line 3** — If you answered **Yes**, complete lines 4 through 7; the Tax Department will compute the credit for you. If you answered **No**, complete lines 4 through 15.

**Line 4** — This amount can be found on the appropriate line of the **federal** return you filed.

**Lines 5, 6 and 7** — If you received a taxable scholarship or fellowship that was not reported on a federal Form W-2, or had nontaxable earned income or business income or loss, you must enter the amount from your **Earned Income Credit Worksheet** found in the **instructions** for your **federal** return. Nontaxable earned income also includes 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). Line 7, *Business income or loss*, applies only to federal Form 1040 filers.

**Line 7** — Be sure to check the appropriate box indicating if the line 7 amount is a profit or a loss. Do not use a minus sign or brackets to show a loss. If you have income or loss from more than one business, enter the Employer Identification Number (EIN) representing your **primary** business activity. If your primary business activity doesn't have an EIN, use your social security number.

**Line 8** — This amount can be found on the appropriate line of your **federal** return. If you owe the federal alternative minimum tax, disregard the preceding instruction and enter the amount of the federal earned income credit, **before** any reduction for the alternative minimum tax, from the *EIC Worksheet* in your federal instructions.

**Line 9** — For 1996, the New York State earned income credit is 20% (.20) of the federal earned income credit reduced by any household credit allowed. The rate has already been filled in for you.

**Line 10** — This amount represents your earned income credit **before** it has been reduced by the amount of household credit allowed. **IT-100 filers stop**; the department will compute your earned income credit for you.

**Lines 11-14** — If you are filing, or previously filed, a 1996 IT-200 return, proceed with line 11. If you are filing, or previously filed, a 1996 IT-201 or IT-203 return, complete Worksheet A on the back of the form. Then continue with line 11.

**Line 14** — If you are attaching this claim to your original 1996 New York State income tax return and you answered **No** at line 1:

**For filing status** ①, ②, ④ **or** ⑤

- **Residents** - Transfer the line 14 amount to Form IT-200, line 34, or Form IT-201, line 55.
- **Nonresidents** - Transfer the line 14 amount to Form IT-203, line 41.

**For filing status** ③, **Married filing separate return**

- The line 14 amount represents both spouses' combined (total) earned income credit. You must complete line 15 and indicate the amount of line 14 that you are claiming.

If you have previously filed your 1996 New York State income tax return and you answered **Yes** at line 1:

**For filing status** ①, ②, ④ **or** ⑤

- **Residents and nonresidents** - mail your completed form to:

STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001

**For filing status** ③ **Married filing separate return**

- The line 14 amount represents both spouses' combined (total) earned income credit. You must complete line 15 and indicate the amount of line 14 that you are claiming.

**Line 15** — You need to complete this line **only** if your filing status is ③ **Married filing separate return**.

If you are attaching this claim to your original return and answered **No** at line 1, show the portion of line 14 that you are claiming as your share of the earned income credit and follow the appropriate instructions below. Remember, while the credit can be split in any manner you and your spouse agree to, the combined amount of both spouses' credits cannot be more than the amount on line 14.

- **Residents** - Transfer the line 15 amount to Form IT-200, line 34, or Form IT-201, line 55.
- **Nonresidents** - Transfer the line 15 amount to Form IT-203, line 41.

If you have already filed your 1996 New York State income tax return and answered **Yes** at line 1:

- **Residents and nonresidents** - Mail your completed form to:

STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001

## Line Instructions for Part-Year Residents (residents and nonresidents see page 39)

**All part-year resident filers complete lines 1 through 24 as applicable.**

**Line 1** — File Form IT-215 with your original 1996 IT-203, *Nonresident and Part-Year Resident Income Tax Return*. If you have already filed your original return, you may file Form IT-215 by itself. If you haven't previously filed your income tax return for this year, you **must** file one with this claim.

**Line 2** — If you filed federal schedule EIC, be sure to list the name, relationship, number of months the child lived with you, social security number and year of birth for the **same** children you claimed on the federal schedule. Also be sure to place an **X** in the box under the heading *Person with disability* if your child was born before 1978 and was permanently disabled during any part of 1996. Place an **X** in this box **only** if you put a checkmark in the **Yes** box on your 1996 federal schedule EIC, line 3b.

**Line 3** — If you answered *Yes*, complete lines 4 through 7, and lines 19, 21 and 22. The Tax Department will compute the credit for you. If you answered *No*, complete lines 4 through 24.

**Line 4** — This amount can be found on the appropriate line of the **federal** return you filed.

**Lines 5, 6 and 7** — If you received a taxable scholarship or fellowship that was not reported on a federal Form W-2, or had nontaxable earned income or business income or loss, you must enter the amount from your **Earned Income Credit Worksheet** found in the **instructions** for your **federal** return. Nontaxable earned income also includes 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). Line 7, *Business income or loss*, applies only to **federal** Form 1040 filers.

**Line 7** — Be sure to check the appropriate box indicating if the line 7 amount is a profit or a loss. Do not use a minus sign or brackets to show a loss. If you have income or loss from more than one business, enter the Employer Identification Number (EIN) representing your **primary** business activity. If your primary business activity doesn't have an EIN, use your social security number.

**Line 8** — This amount can be found on the appropriate line of your **federal** return. If you owe the federal alternative minimum tax, disregard the preceding instruction and enter the amount of the federal earned income credit, **before** any reduction for the alternative minimum tax, from the *EIC Worksheet* in your federal instructions.

**Line 9** — For 1996, the New York State earned income credit is 20% (.20) of the federal earned income credit reduced by any household credit allowed. The rate has already been filled in for you.

**Lines 11-14** — Complete Worksheet A on the back of the form. Then continue with line 11.

**Line 14** — If you are attaching this claim to your original 1996 New York State income tax return and you answered *No* at line 1:

**For filing status ①, ②, ④ or ⑤**

– Transfer the line 14 amount to Form IT-203, line 41 **and complete** lines 16 through 24.

**For filing status ③, Married filing separate return**

– The line 14 amount represents both spouses' combined (total) earned income credit. You must complete line 15 and indicate the amount of line 14 that you are claiming.

**Line 15** — You need to complete this line **only** if your filing status is ③ Married filing separate return.

If you and your spouse both agree, **one** of you may claim the entire amount or you may split the credit in any manner you both agree to.

If you are attaching this claim to your original return and answered *No* at line 1, show the portion of line 14 that you are claiming as your share of the earned income credit. Transfer the amount to Form IT-203, line 41 and complete lines 16 through 24. The combined amount of both spouses' credits cannot be more than the amount on line 14.

**Lines 16 through 24** need to be completed **only** by part-year residents claiming the earned income credit who are filing, or have previously filed, an IT-203, *Nonresident and Part-Year Resident Income Tax Return*, for this year. The amounts for these lines can be found on the appropriate lines of the IT-203 or IT-203-ATT, *Itemized Deduction and Other Credits and Taxes*, or their instructions.

The earned income credit must first reduce your tax liability to zero before the remaining excess earned income credit is eligible to be refunded. The amount to be refunded will be based on the ratio of resident period income to the combined income from both the resident and nonresident periods.

**Line 23** — Divide line 21 by line 22 and carry the result to four decimal places. (Do not enter more than 100% (1.0000) even if your actual

result is more than 100%.) If the result is zero percent (0%), you have no remaining excess earned income credit available to be refunded. Do not complete line 24.

**Line 24** — If line 23 is greater than 0%, multiply line 20 by line 23. If you answered *No* at line 1, transfer the line 24 amount to Form IT-203, line 57 and attach Form IT-215 to your Form IT-203. This amount represents the refundable portion of your part-year resident earned income credit.

If you have previously filed your 1996 New York State income tax return and you answered *Yes* at line 1, mail your completed form to:

STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001

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### Privacy Notification

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

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

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

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

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

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# Instructions for Form IT-216 — Child and Dependent Care Credit

## General Information

### Changes to the New York State child and dependent care credit for tax year 1996

- The percentage of the federal credit can be as high as 30%, depending on your income. See the instructions for line 12 on page 44.
- **Your credit may be refundable** — Beginning this year, if you are a resident or part-year resident, you may qualify for a refund of any child and dependent care credit in excess of your New York State tax liability. Nonresidents **do not** qualify for a refund of the New York State child and dependent care credit.

### Who Qualifies

Beginning in 1996, if you **qualify** to claim the federal child and dependent care credit, you can **claim** the New York State credit (whether you actually claim the federal credit or not). If you did not file federal Form 2441, you can still claim the New York State child and dependent care credit on Form IT-216 if **all five** of the following apply.

1. Your filing status is *Single*, *Head of household*, *Qualifying widow(er) with dependent child*, or *Married filing jointly*. However, see *Special Rule for Married Persons Filing Separate Returns* below.
2. The care was provided so you (and your spouse, if you were married ) could work or look for work. However, if you did not find a job and have no earned income for the year, you cannot take the credit. If your spouse was a student or disabled, see the line 6 instructions for Form IT-216 on page 43.
3. You (and your spouse, if you were married) paid over half the cost of keeping up your home. The cost includes rent, mortgage interest, real estate taxes, utilities, home repairs, and food eaten at home.
4. You and your child (or other qualifying person(s) for whom the care was provided) lived in the same home.
5. The person who provided the care was not your spouse or a person whom you can claim as a dependent. If your child provided the care, he or she must have been age 19 or older by the end of 1996.

### Special Rule for Married Persons Filing Separate Returns

If your filing status is married filing separately and **all** of the following

apply, you are considered unmarried for purposes of figuring the child and dependent care credit.

- You lived apart from your spouse during the last 6 months of 1996, **and**
- the qualifying person lived in your home more than half of 1996, **and**
- you provided over half the cost of keeping up your home.

If you meet **all** the requirements to be treated as unmarried and meet items 2 through 5 above, you may claim the credit. If you do not meet all the requirements to be treated as unmarried, you **cannot** claim the credit.

### Special Rule for Married Persons Not Required to File a Federal Return

If you and your spouse are not required to file a federal income tax return, the New York State child and dependent care credit is allowed only if you file a joint New York State tax return (Form IT-100, IT-200, IT-201 or IT-203).

### How to Claim the Credit

In addition to the above federal requirements, to claim the New York State child and dependent care credit you must:

- file (or have filed) a New York State return for 1996,
- report the required information about the care provider on line 2 of Form IT-216, **and**
- complete Form IT-216.

### Important Terms

#### Qualifying Person(s)

A qualifying person is:

- Any child **under age 13** whom you can claim as a dependent (but see *Exception for Children of Divorced or Separated Parents* on this page). If the child turned 13 during the year, the child is a qualifying person for the part of the year he or she was under age 13.
- Your disabled spouse who is not able to care for himself or herself.
- Any disabled person not able to care for himself or herself whom you can claim as a dependent for federal purposes (or could claim as

a dependent for federal purposes, except that the person had gross income of \$2,500 or more). If this person is your child, see *Exception for Children of Divorced or Separated Parents* below. To find out who is a dependent, see the instructions to federal Form 1040 or 1040A, line 6c.

**Caution:** To be a qualifying person, the person **must** have shared the same home with you in 1996.

### Exception for Children of Divorced or Separated Parents

If you were divorced, legally separated, or lived apart from your spouse during the last 6 months of 1996, you may be able to take the credit even if your child is not your dependent. If your child is not your dependent, he or she is a qualifying person only if **all five** of the following **federal** requirements apply to you:

1. You had custody of the child for a longer time in 1996 than the other parent. For the definition of custody, see federal Publication 501, *Exemptions, Standard Deduction, and Filing Information*.
2. One or both of the parents provided over half of the child's support in 1996.
3. One or both of the parents had custody of the child for more than half of 1996.
4. The child was under age 13 or was disabled and could not care for himself or herself.
5. The other parent claims the child as a dependent because
  - as the custodial parent, you signed federal Form 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents*, or a similar statement agreeing not to claim the child's exemption for 1996, **or**
  - your divorce decree or written agreement went into effect before 1985 and it states that the other parent can claim the child as a dependent, and the other parent gave at least \$600 for the child's support in 1996. This rule does not apply if your decree or agreement was changed after 1984 to say that

(continued)

the other parent cannot claim the child as a dependent.

### Qualified Expenses

These include amounts paid for household services and care of the qualifying person(s) while you worked or looked for work. Child support payments are **not** qualified expenses. Also, expenses reimbursed by a state social service agency are **not** qualified expenses unless you included the reimbursement in your income.

### Household Services

These are services needed to care for the qualifying person as well as to run the home. They include, for example, the services of a cook, maid, babysitter, housekeeper, or cleaning person if the services were partly for the care of the qualifying person(s). Do not include services of a chauffeur or gardener.

You may also include your share of the employment taxes paid on wages for qualifying child and dependent care services.

### Care of the Qualifying Person

Care includes the cost of services for the qualifying person's well-being and protection. It does not include the cost of clothing or entertainment.

You may include the cost of care provided outside your home for your dependent under age 13 or any other qualifying person(s) who regularly spends at least 8 hours a day in your home. If the care was provided by a dependent care center, the center must meet all applicable state and local regulations. A **dependent care center** is a place that provides care for more than six persons (other than persons who live there) and receives a fee, payment, or grant for providing services for any of those persons, even if the center is not run for profit.

You may include amounts paid for food and schooling **only** if these items are part of the total care and cannot be separated from the total cost. But **do not** include the cost of schooling for a child in the first grade or above. Also, **do not** include any expenses for sending your child to an overnight camp.

### Prior Year's Expenses

If you had qualified expenses for 1995 that you didn't pay until 1996, you may be able to claim these qualified expenses and increase the amount of

credit you can take in 1996. For more information, see *Amount of Credit* in **federal** Publication 503, *Child and Dependent Care Expenses*. Also, see the instructions for line 10 on page 44.

### Earned Income

Generally, this is your wages, salaries, tips, and other employee compensation. This is usually the amount shown on federal Form 1040, line 7. But earned income does not include a scholarship or fellowship grant if you did not get a wage and tax statement (federal Form W-2) for it.

Earned income does include certain nontaxable earned income, such as meals and lodging provided for the convenience of your employer. Earned income also includes 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). For more information, see federal Publication 503, *Child and Dependent Care Expenses*. However, including nontaxable earned income will only give you a larger credit if your other earned income (and your spouse's other earned income if filing a joint return) is less than the qualified expenses entered on line 4 of Form IT-216.

If you were a statutory employee and are filing Schedule C or C-EZ with your federal return, to report income and expenses as a statutory employee, earned income also includes the amount from line 1 of that Schedule C or C-EZ.

If you were self-employed, earned income also includes the amount shown on federal Schedule SE, line 3, minus any deduction you claim on federal Form 1040, line 25. If you use either optional method to figure self-employment tax, subtract any deduction you claim on federal Form 1040, line 25, from the total of the amounts on federal Schedule SE, Section B, lines 3 and 4b to figure your earned income.

**Note:** You must reduce your earned income by any loss from self-employment.

If you are **filing a joint federal return**, disregard community property laws. If your spouse died in 1996 and had no earned income, see federal

Publication 503. If your spouse was a student or disabled in 1996, see the line 6 instructions for Form IT-216.

### Filling in Your Claim Form

Form IT-216 for 1996 has been designed to let us use the latest scanning and image-processing equipment. Rectangular boxes have been printed on the form to guide you in making your handwritten entries. This will enable our scanning equipment to read your return more accurately and let us process it more efficiently. Please spend a moment reviewing the method below for making your entries:

- Please print (using a blue or black ballpoint pen; no pencils, please) or type all "X" marks and money amounts in the boxes or spaces provided.
- Do not use dollar signs, commas, decimal points, dashes or any other punctuation marks or symbols.
- Write your numerals like this:

9	8	7	6	5	4	3	2	1	0	X
---	---	---	---	---	---	---	---	---	---	---

- Carefully enter your money amounts so that the whole dollar amount ends in the box immediately to the left of the cents decimal and the cents amount starts in the box immediately to the right of the cents decimal.
- Make your money amount entries in the boxes, allowing one numeral for each area.

**Example:** If your entry for line 4 is \$3,525.50, your money field entry should look like:

4	3	5	2	5	.	5	0
---	---	---	---	---	---	---	---

- Leave blank any spaces and boxes that do not apply to you.

### Line Instructions (for all filers)

**All filers** complete lines 1 through 13 as applicable. (**Form IT-100 filers** - Do not file Form IT-216 unless you have already filed your Form IT-100 for 1996 and did not claim the child and dependent care credit on it.)

#### Line 1

File Form IT-216 with your original 1996 New York State income tax return. If you have already filed your original return, you may file Form IT-216 by itself. If you haven't previously filed your income tax return

for this year, you **must** file one with this claim.

**Line 2**

Complete columns (A) through (D) for each person or organization that provided the care. If you have more than four providers, list the information on a separate sheet. You can use federal Form W-10, *Dependent Care Provider's Identification and Certification*, or any other source listed in its instructions to get the information from the care provider. If you do not give correct or complete information, your credit may be disallowed unless you can show you used due diligence in trying to get the required information.

**Due Diligence**

You can show a serious and earnest effort (due diligence) to get the information by keeping in your records a federal Form W-10 completed by the care provider. Or you may keep one of the other sources of information listed in the instructions for Form W-10. If the provider does not give you the information, complete the entries you can on line 2 of Form IT-216. For example, enter the provider's name and address. Write **See Attached** in the columns for which you do not have the information. Then, attach an explanation to your Form IT-216 indicating that the care provider did not give you the information you requested.

**Columns (A) and (B)**

Enter the care provider's name and address. If you were covered by your employer's dependent care plan and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name in column (A). Next, write **See wage and tax statement** in column (B). Then leave columns (C) and (D) blank. If your employer paid a third party (not hired by your employer) on your behalf to provide the care, you must give information on the third party in columns (A) through (D).

**Column (C)**

If the care provider is an individual, enter his or her social security number (SSN). Otherwise, enter the provider's employer identification

number (EIN). If the provider is a tax-exempt organization, write **Tax-Exempt** in column (C).

**Column (D)**

Enter the total amount you **actually paid** in 1996 to the care provider. Also, include amounts your employer paid to a third party on your behalf. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

**Line 3**

List the name, social security number and year of birth for the qualifying person(s) for which you are claiming the New York State child and dependent care credit. Also, be sure to place an **X** in the box under the heading *Person with disability* if the qualifying person was permanently disabled during 1996.

**Line 4**

Using the filing description below that fits you, enter the amount of your qualified expenses as instructed.

- If you filed federal Form 2441 to claim the federal child and dependent care credit, enter on Form IT-216, line 4, the amount from federal Form 2441, line 4.
- If you filed Form 2441 **only** to complete Part III because you have dependent care benefits reported in box 10 of your federal Form W-2, enter on Form IT-216, line 4, the amount from line *e* of the *Worksheet* below.

— If you did not file federal Form 2441 but are completing Form IT-216 to claim the New York State child and dependent care credit, enter the amount of qualifying expenses you incurred and paid in 1996. **Do not include** the following expenses on line 4.

1. Qualified expenses you incurred in 1996 but did not pay until 1997. However, next year you may be able to use these expenses to increase your 1997 credit.
2. Qualified expenses you incurred in 1995 but did not pay until 1996. If you had prior year expenses you did not pay until 1996, see the instructions for line 10 on the next page.

For more information, see *Qualified Expenses* on page 42.

**Line 5**

Enter **only your** earned income on line 5 (do not include your spouse's). For more information, see *Earned Income* on page 42.

**Line 6**

If you are filing your return using filing status **2**, *Married filing joint return*, enter **only your spouse's** earned income on line 6. If you are using any other filing status, enter the amount from line 5 on line 6.

**Spouse Who Was a Student or Disabled**

Your spouse was a **student** if he or she was enrolled as a full-time student at a school during any 5 months of 1996. Your spouse was **disabled** if he or she was not capable of self-care. Figure your spouse's earned income on a monthly basis.

For each month or part of a month your spouse was a student or was disabled, he or she is considered to have worked and earned income. His other earned income for each month is considered to be at least \$200 (\$400 if more than one qualifying person was cared for in 1996). If your spouse also worked during that month, use the higher of \$200 (or \$400) or his or her actual earned income for that month. If, in the same month, both you and your spouse were either students or disabled, this rule applies to only one of you for that month.

(continued)

Worksheet	
a. Enter the amount of qualified expenses you incurred and paid in 1996. <b>Do not</b> include on this line any excluded benefits shown on federal Form 2441, line 19. . . . .	a. _____
b. Enter \$2,400 (\$4,800 if two or more qualifying persons) . . . . .	b. _____
c. Enter the amount from federal Form IT-2441, line 19. . . . .	c. _____
d. Subtract line c from line b. If zero or less, <b>STOP!</b> You cannot take the credit. <b>Exception:</b> If you paid prior year (1995) expenses in 1996, see the line 10 instructions on page 44. . . . .	d. _____
e. Enter the smaller of line a or line d here and on Form IT-216, line 4. . . . .	e. _____

For any month that your spouse was not disabled or a student, use your spouse's actual earned income if he or she worked during the month.

**Line 7**

Enter the smallest of line 4, 5 or 6. Federal limitations require you to use the lesser of qualified expenses, your earned income, or your spouse's earned income (if applicable), in the computation of the federal credit.

**Line 8**

Enter your federal adjusted gross income from Form IT-200, line 8, IT-201, line 18, or Form IT-203, line 18, *Federal Amount* column.

**Line 9**

Enter on line 9 the appropriate decimal amount for your federal adjusted gross income shown on line 8.

**Line 10**

This is your eligible federal child and dependent care credit. If you claimed the child and dependent care credit on your federal return, the amount shown on Form IT-216, line 10, should be the same as the amount shown on federal Form 2441, line 10, before any federal limitation.

If you had qualified expenses for 1995 that you didn't pay until 1996, you may be able to claim these qualified expenses and increase the amount of credit you can take in 1996. If you can take a credit for 1995 expenses paid in 1996, write **PYE** and the amount of the credit you are claiming for prior year expenses on the dotted line next to line 10. Also include this amount in the line 10 amount box. Attach a statement showing how you figured the credit for 1995 expenses.

**Line 11**

Transfer the amount from line 10 to line 11 and complete the remainder of Form IT-216.

**Line 12**

For 1996, the New York State child and dependent care credit is a minimum of 20% and as much as 30% of the federal credit, depending on the amount of your New York adjusted gross income. Enter in the space provided, your New York adjusted gross income using the following:

- **Form IT-200 filers** — amount from line e of the worksheet in the next column.

- **Form IT-201 filers** — amount from line 31 of Form IT-201
- **Form IT-203 filers** — amount from line 31 of Form IT-203

**Worksheet for IT-200 Filers**

a. Enter the amount from Form IT-200, line 11 . . . . .	a. _____
b. Enter the amount from Form IT-200, line 12 . . . . .	b. _____
c. Enter the amount from Form IT-200, line 13 . . . . .	c. _____
d. Add lines b and c . . . . .	d. _____
e. Subtract line d from line a. Enter this amount here and on Form IT-216, in the New York adjusted gross income space . . . . .	e. _____

Use the table on Form IT-216 to determine the decimal to be entered on line 12.

**Line 13**

If you are attaching this claim to your original 1996 New York State income tax return and you answered No at line 1:

- **Residents** — Transfer the line 13 amount to Form IT-200, line 33, or Form IT-201, line 54.
- **Nonresidents** — Transfer the line 13 amount to Form IT-203, line 39.
- **Part-year residents** — Continue on line 14 of Form IT-216.

If you have previously filed your 1996 New York State income tax return and you answered Yes at line 1:

- **Residents and nonresidents** — mail your completed form to:  
STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY, NY 12261-0001

**Line Instructions for Part-Year Residents Only (Lines 14-21)**

**Lines 14 through 21** need to be completed **only** by part-year residents claiming the New York State child and dependent care credit who are filing, or have previously filed, an IT-203, *Nonresident and Part-Year Resident Income Tax Return*, for 1996. The amounts for these lines can be found on the appropriate lines of Form IT-203 or Form IT-203-ATT, *Itemized Deductions and Other Credits and Taxes*, or the instructions for Form IT-203.

The New York State child and dependent care credit must first reduce your tax liability to zero before the remaining excess is eligible to be

refunded. The amount to be refunded will be based on the ratio of resident period income to the combined income from both the resident and nonresident periods.

**Line 20**

Divide line 18 by line 19 and carry the result to four decimal places. **Do not enter more than 100% (1.0000)** even if your actual result is more than 100%. If the result is zero percent (0%), you have no remaining excess child care credit available to be refunded. Do not complete line 21.

**Line 21**

If line 20 is greater than 0%, multiply line 17 by line 20. If you answered No at line 1, transfer the line 21 amount to Form IT-203, line 56 and attach Form IT-216 to your Form IT-203. This amount represents the refundable portion of your part-year resident child and dependent care credit.

If you have previously filed your 1996 New York State income tax return and you answered Yes at line 1, mail your completed form to:

STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY, NY 12261-0001

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

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

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# 1996 New York State Tax Table

**\$0 - \$5,999**      **45**

**Based on Taxable Income - line 35 of Form IT-201**  
(or line 18 of Form IT-200)

**Example:** Mr. and Mrs. Jones are filing a joint return. Their taxable income on line 35 of Form IT-201 is \$38,275. First, they find the 38,250 - 38,300 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 \$2,205. This is the tax amount they must write on line 36 of Form IT-201.

At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
<b>Your New York State tax is:</b>				
<b>38,200</b>	<b>38,250</b>	2,462	2,201	2,367
<b>38,250</b>	<b>38,300</b>	2,466	<b>2,205</b>	2,371
<b>38,300</b>	<b>38,350</b>	2,469	2,208	2,374
<b>38,350</b>	<b>38,400</b>	2,473	2,212	2,378

**Important:** If your New York adjusted gross income (line 31 of Form IT-201) is more than \$100,000, you must complete either "Tax Computation Worksheet 1" or "Worksheet 2" on page 20 of these instructions.

If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (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
<b>\$0</b> <b>\$13</b>		\$0	\$0	\$0	<b>\$2,000</b>		<b>Your New York State tax is:</b>			<b>\$4,000</b>		<b>Your New York State tax is:</b>		
13	25	1	1	1	<b>2,000</b>	<b>2,050</b>	81	81	81	<b>4,000</b>	<b>4,050</b>	161	161	161
25	50	2	2	2	<b>2,050</b>	<b>2,100</b>	83	83	83	<b>4,050</b>	<b>4,100</b>	163	163	163
50	100	3	3	3	<b>2,100</b>	<b>2,150</b>	85	85	85	<b>4,100</b>	<b>4,150</b>	165	165	165
100	150	5	5	5	<b>2,150</b>	<b>2,200</b>	87	87	87	<b>4,150</b>	<b>4,200</b>	167	167	167
150	200	7	7	7	<b>2,200</b>	<b>2,250</b>	89	89	89	<b>4,200</b>	<b>4,250</b>	169	169	169
200	250	9	9	9	<b>2,250</b>	<b>2,300</b>	91	91	91	<b>4,250</b>	<b>4,300</b>	171	171	171
250	300	11	11	11	<b>2,300</b>	<b>2,350</b>	93	93	93	<b>4,300</b>	<b>4,350</b>	173	173	173
300	350	13	13	13	<b>2,350</b>	<b>2,400</b>	95	95	95	<b>4,350</b>	<b>4,400</b>	175	175	175
350	400	15	15	15	<b>2,400</b>	<b>2,450</b>	97	97	97	<b>4,400</b>	<b>4,450</b>	177	177	177
400	450	17	17	17	<b>2,450</b>	<b>2,500</b>	99	99	99	<b>4,450</b>	<b>4,500</b>	179	179	179
450	500	19	19	19	<b>2,500</b>	<b>2,550</b>	101	101	101	<b>4,500</b>	<b>4,550</b>	181	181	181
500	550	21	21	21	<b>2,550</b>	<b>2,600</b>	103	103	103	<b>4,550</b>	<b>4,600</b>	183	183	183
550	600	23	23	23	<b>2,600</b>	<b>2,650</b>	105	105	105	<b>4,600</b>	<b>4,650</b>	185	185	185
600	650	25	25	25	<b>2,650</b>	<b>2,700</b>	107	107	107	<b>4,650</b>	<b>4,700</b>	187	187	187
650	700	27	27	27	<b>2,700</b>	<b>2,750</b>	109	109	109	<b>4,700</b>	<b>4,750</b>	189	189	189
700	750	29	29	29	<b>2,750</b>	<b>2,800</b>	111	111	111	<b>4,750</b>	<b>4,800</b>	191	191	191
750	800	31	31	31	<b>2,800</b>	<b>2,850</b>	113	113	113	<b>4,800</b>	<b>4,850</b>	193	193	193
800	850	33	33	33	<b>2,850</b>	<b>2,900</b>	115	115	115	<b>4,850</b>	<b>4,900</b>	195	195	195
850	900	35	35	35	<b>2,900</b>	<b>2,950</b>	117	117	117	<b>4,900</b>	<b>4,950</b>	197	197	197
900	950	37	37	37	<b>2,950</b>	<b>3,000</b>	119	119	119	<b>4,950</b>	<b>5,000</b>	199	199	199
950	1,000	39	39	39										
<b>1,000</b>		<b>Your New York State tax is:</b>			<b>3,000</b>		<b>Your New York State tax is:</b>			<b>5,000</b>		<b>Your New York State tax is:</b>		
1,000	1,050	41	41	41	<b>3,000</b>	<b>3,050</b>	121	121	121	<b>5,000</b>	<b>5,050</b>	201	201	201
1,050	1,100	43	43	43	<b>3,050</b>	<b>3,100</b>	123	123	123	<b>5,050</b>	<b>5,100</b>	203	203	203
1,100	1,150	45	45	45	<b>3,100</b>	<b>3,150</b>	125	125	125	<b>5,100</b>	<b>5,150</b>	205	205	205
1,150	1,200	47	47	47	<b>3,150</b>	<b>3,200</b>	127	127	127	<b>5,150</b>	<b>5,200</b>	207	207	207
1,200	1,250	49	49	49	<b>3,200</b>	<b>3,250</b>	129	129	129	<b>5,200</b>	<b>5,250</b>	209	209	209
1,250	1,300	51	51	51	<b>3,250</b>	<b>3,300</b>	131	131	131	<b>5,250</b>	<b>5,300</b>	211	211	211
1,300	1,350	53	53	53	<b>3,300</b>	<b>3,350</b>	133	133	133	<b>5,300</b>	<b>5,350</b>	213	213	213
1,350	1,400	55	55	55	<b>3,350</b>	<b>3,400</b>	135	135	135	<b>5,350</b>	<b>5,400</b>	215	215	215
1,400	1,450	57	57	57	<b>3,400</b>	<b>3,450</b>	137	137	137	<b>5,400</b>	<b>5,450</b>	217	217	217
1,450	1,500	59	59	59	<b>3,450</b>	<b>3,500</b>	139	139	139	<b>5,450</b>	<b>5,500</b>	219	219	219
1,500	1,550	61	61	61	<b>3,500</b>	<b>3,550</b>	141	141	141	<b>5,500</b>	<b>5,550</b>	221	221	221
1,550	1,600	63	63	63	<b>3,550</b>	<b>3,600</b>	143	143	143	<b>5,550</b>	<b>5,600</b>	224	223	223
1,600	1,650	65	65	65	<b>3,600</b>	<b>3,650</b>	145	145	145	<b>5,600</b>	<b>5,650</b>	226	225	225
1,650	1,700	67	67	67	<b>3,650</b>	<b>3,700</b>	147	147	147	<b>5,650</b>	<b>5,700</b>	229	227	227
1,700	1,750	69	69	69	<b>3,700</b>	<b>3,750</b>	149	149	149	<b>5,700</b>	<b>5,750</b>	231	229	229
1,750	1,800	71	71	71	<b>3,750</b>	<b>3,800</b>	151	151	151	<b>5,750</b>	<b>5,800</b>	234	231	231
1,800	1,850	73	73	73	<b>3,800</b>	<b>3,850</b>	153	153	153	<b>5,800</b>	<b>5,850</b>	236	233	233
1,850	1,900	75	75	75	<b>3,850</b>	<b>3,900</b>	155	155	155	<b>5,850</b>	<b>5,900</b>	239	235	235
1,900	1,950	77	77	77	<b>3,900</b>	<b>3,950</b>	157	157	157	<b>5,900</b>	<b>5,950</b>	241	237	237
1,950	2,000	79	79	79	<b>3,950</b>	<b>4,000</b>	159	159	159	<b>5,950</b>	<b>6,000</b>	244	239	239

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



If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (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
<b>6,000</b>		Your New York State tax is:			<b>9,000</b>		Your New York State tax is:			<b>12,000</b>		Your New York State tax is:		
6,000	6,050	246	241	241	9,000	9,050	407	361	376	12,000	12,050	597	491	537
6,050	6,100	249	243	243	9,050	9,100	410	363	379	12,050	12,100	600	494	540
6,100	6,150	251	245	245	9,100	9,150	413	365	381	12,100	12,150	604	496	543
6,150	6,200	254	247	247	9,150	9,200	416	367	384	12,150	12,200	607	499	546
6,200	6,250	256	249	249	9,200	9,250	419	369	386	12,200	12,250	611	501	549
6,250	6,300	259	251	251	9,250	9,300	422	371	389	12,250	12,300	614	504	552
6,300	6,350	261	253	253	9,300	9,350	425	373	391	12,300	12,350	618	506	555
6,350	6,400	264	255	255	9,350	9,400	428	375	394	12,350	12,400	621	509	558
6,400	6,450	266	257	257	9,400	9,450	431	377	396	12,400	12,450	625	511	561
6,450	6,500	269	259	259	9,450	9,500	434	379	399	12,450	12,500	628	514	564
6,500	6,550	271	261	261	9,500	9,550	437	381	401	12,500	12,550	632	516	567
6,550	6,600	274	263	263	9,550	9,600	440	383	404	12,550	12,600	635	519	570
6,600	6,650	276	265	265	9,600	9,650	443	385	406	12,600	12,650	639	521	573
6,650	6,700	279	267	267	9,650	9,700	446	387	409	12,650	12,700	642	524	576
6,700	6,750	281	269	269	9,700	9,750	449	389	411	12,700	12,750	646	526	579
6,750	6,800	284	271	271	9,750	9,800	452	391	414	12,750	12,800	649	529	582
6,800	6,850	286	273	273	9,800	9,850	455	393	416	12,800	12,850	653	531	585
6,850	6,900	289	275	275	9,850	9,900	458	395	419	12,850	12,900	656	534	588
6,900	6,950	291	277	277	9,900	9,950	461	397	421	12,900	12,950	660	536	591
6,950	7,000	294	279	279	9,950	10,000	464	399	424	12,950	13,000	663	539	594
<b>7,000</b>		Your New York State tax is:			<b>10,000</b>		Your New York State tax is:			<b>13,000</b>		Your New York State tax is:		
7,000	7,050	296	281	281	10,000	10,050	467	401	426	13,000	13,050	667	541	597
7,050	7,100	299	283	283	10,050	10,100	470	403	429	13,050	13,100	670	544	600
7,100	7,150	301	285	285	10,100	10,150	473	405	431	13,100	13,150	674	546	603
7,150	7,200	304	287	287	10,150	10,200	476	407	434	13,150	13,200	677	549	606
7,200	7,250	306	289	289	10,200	10,250	479	409	436	13,200	13,250	681	551	609
7,250	7,300	309	291	291	10,250	10,300	482	411	439	13,250	13,300	685	554	612
7,300	7,350	311	293	293	10,300	10,350	485	413	441	13,300	13,350	688	556	615
7,350	7,400	314	295	295	10,350	10,400	488	415	444	13,350	13,400	692	559	618
7,400	7,450	316	297	297	10,400	10,450	491	417	446	13,400	13,450	695	561	621
7,450	7,500	319	299	299	10,450	10,500	494	419	449	13,450	13,500	699	564	624
7,500	7,550	321	301	301	10,500	10,550	497	421	451	13,500	13,550	702	566	627
7,550	7,600	324	303	304	10,550	10,600	500	423	454	13,550	13,600	706	569	630
7,600	7,650	326	305	306	10,600	10,650	503	425	456	13,600	13,650	710	571	633
7,650	7,700	329	307	309	10,650	10,700	506	427	459	13,650	13,700	713	574	636
7,700	7,750	331	309	311	10,700	10,750	509	429	461	13,700	13,750	717	576	639
7,750	7,800	334	311	314	10,750	10,800	512	431	464	13,750	13,800	720	579	642
7,800	7,850	336	313	316	10,800	10,850	515	433	466	13,800	13,850	724	581	645
7,850	7,900	339	315	319	10,850	10,900	518	435	469	13,850	13,900	727	584	648
7,900	7,950	341	317	321	10,900	10,950	521	437	471	13,900	13,950	731	586	651
7,950	8,000	344	319	324	10,950	11,000	524	439	474	13,950	14,000	734	589	654
<b>8,000</b>		Your New York State tax is:			<b>11,000</b>		Your New York State tax is:			<b>14,000</b>		Your New York State tax is:		
8,000	8,050	347	321	326	11,000	11,050	527	441	477	14,000	14,050	738	591	657
8,050	8,100	350	323	329	11,050	11,100	530	444	480	14,050	14,100	742	594	660
8,100	8,150	353	325	331	11,100	11,150	534	446	483	14,100	14,150	745	596	663
8,150	8,200	356	327	334	11,150	11,200	537	449	486	14,150	14,200	749	599	666
8,200	8,250	359	329	336	11,200	11,250	541	451	489	14,200	14,250	752	601	669
8,250	8,300	362	331	339	11,250	11,300	544	454	492	14,250	14,300	756	604	672
8,300	8,350	365	333	341	11,300	11,350	548	456	495	14,300	14,350	759	606	675
8,350	8,400	368	335	344	11,350	11,400	551	459	498	14,350	14,400	763	609	678
8,400	8,450	371	337	346	11,400	11,450	555	461	501	14,400	14,450	767	611	681
8,450	8,500	374	339	349	11,450	11,500	558	464	504	14,450	14,500	770	614	684
8,500	8,550	377	341	351	11,500	11,550	562	466	507	14,500	14,550	774	616	687
8,550	8,600	380	343	354	11,550	11,600	565	469	510	14,550	14,600	777	619	690
8,600	8,650	383	345	356	11,600	11,650	569	471	513	14,600	14,650	781	621	693
8,650	8,700	386	347	359	11,650	11,700	572	474	516	14,650	14,700	784	624	696
8,700	8,750	389	349	361	11,700	11,750	576	476	519	14,700	14,750	788	626	699
8,750	8,800	392	351	364	11,750	11,800	579	479	522	14,750	14,800	791	629	702
8,800	8,850	395	353	366	11,800	11,850	583	481	525	14,800	14,850	795	631	705
8,850	8,900	398	355	369	11,850	11,900	586	484	528	14,850	14,900	799	634	708
8,900	8,950	401	357	371	11,900	11,950	590	486	531	14,900	14,950	802	636	711
8,950	9,000	404	359	374	11,950	12,000	593	489	534	14,950	15,000	806	639	714

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



1996 New York State Tax Table

\$15,000 - \$23,999

If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (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
<b>15,000</b>		Your New York State tax is:			<b>18,000</b>		Your New York State tax is:			<b>21,000</b>		Your New York State tax is:		
15,000	15,050	809	641	717	18,000	18,050	1,023	812	928	21,000	21,050	1,237	992	1,142
15,050	15,100	813	644	720	18,050	18,100	1,027	815	932	21,050	21,100	1,240	995	1,145
15,100	15,150	816	646	724	18,100	18,150	1,030	818	935	21,100	21,150	1,244	998	1,149
15,150	15,200	820	649	727	18,150	18,200	1,034	821	939	21,150	21,200	1,247	1,001	1,152
15,200	15,250	824	651	731	18,200	18,250	1,037	824	942	21,200	21,250	1,251	1,004	1,156
15,250	15,300	827	654	734	18,250	18,300	1,041	827	946	21,250	21,300	1,255	1,007	1,160
15,300	15,350	831	656	738	18,300	18,350	1,044	830	949	21,300	21,350	1,258	1,010	1,163
15,350	15,400	834	659	741	18,350	18,400	1,048	833	953	21,350	21,400	1,262	1,013	1,167
15,400	15,450	838	661	745	18,400	18,450	1,052	836	957	21,400	21,450	1,265	1,016	1,170
15,450	15,500	841	664	748	18,450	18,500	1,055	839	960	21,450	21,500	1,269	1,019	1,174
15,500	15,550	845	666	752	18,500	18,550	1,059	842	964	21,500	21,550	1,272	1,022	1,177
15,550	15,600	848	669	755	18,550	18,600	1,062	845	967	21,550	21,600	1,276	1,025	1,181
15,600	15,650	852	671	759	18,600	18,650	1,066	848	971	21,600	21,650	1,280	1,028	1,185
15,650	15,700	856	674	762	18,650	18,700	1,069	851	974	21,650	21,700	1,283	1,031	1,188
15,700	15,750	859	676	766	18,700	18,750	1,073	854	978	21,700	21,750	1,287	1,034	1,192
15,750	15,800	863	679	769	18,750	18,800	1,076	857	981	21,750	21,800	1,290	1,037	1,195
15,800	15,850	866	681	773	18,800	18,850	1,080	860	985	21,800	21,850	1,294	1,040	1,199
15,850	15,900	870	684	776	18,850	18,900	1,084	863	989	21,850	21,900	1,297	1,043	1,202
15,900	15,950	873	686	780	18,900	18,950	1,087	866	992	21,900	21,950	1,301	1,046	1,206
15,950	16,000	877	689	783	18,950	19,000	1,091	869	996	21,950	22,000	1,304	1,049	1,209
<b>16,000</b>		Your New York State tax is:			<b>19,000</b>		Your New York State tax is:			<b>22,000</b>		Your New York State tax is:		
16,000	16,050	881	692	787	19,000	19,050	1,094	872	999	22,000	22,050	1,308	1,052	1,213
16,050	16,100	884	695	790	19,050	19,100	1,098	875	1,003	22,050	22,100	1,312	1,055	1,217
16,100	16,150	888	698	794	19,100	19,150	1,101	878	1,006	22,100	22,150	1,315	1,059	1,220
16,150	16,200	891	701	797	19,150	19,200	1,105	881	1,010	22,150	22,200	1,319	1,062	1,224
16,200	16,250	895	704	801	19,200	19,250	1,109	884	1,014	22,200	22,250	1,322	1,066	1,227
16,250	16,300	898	707	804	19,250	19,300	1,112	887	1,017	22,250	22,300	1,326	1,069	1,231
16,300	16,350	902	710	808	19,300	19,350	1,116	890	1,021	22,300	22,350	1,329	1,073	1,234
16,350	16,400	905	713	811	19,350	19,400	1,119	893	1,024	22,350	22,400	1,333	1,076	1,238
16,400	16,450	909	716	815	19,400	19,450	1,123	896	1,028	22,400	22,450	1,337	1,080	1,242
16,450	16,500	913	719	818	19,450	19,500	1,126	899	1,031	22,450	22,500	1,340	1,083	1,245
16,500	16,550	916	722	822	19,500	19,550	1,130	902	1,035	22,500	22,550	1,344	1,087	1,249
16,550	16,600	920	725	825	19,550	19,600	1,133	905	1,038	22,550	22,600	1,347	1,090	1,252
16,600	16,650	923	728	829	19,600	19,650	1,137	908	1,042	22,600	22,650	1,351	1,094	1,256
16,650	16,700	927	731	832	19,650	19,700	1,141	911	1,046	22,650	22,700	1,354	1,097	1,259
16,700	16,750	930	734	836	19,700	19,750	1,144	914	1,049	22,700	22,750	1,358	1,101	1,263
16,750	16,800	934	737	839	19,750	19,800	1,148	917	1,053	22,750	22,800	1,361	1,104	1,266
16,800	16,850	938	740	843	19,800	19,850	1,151	920	1,056	22,800	22,850	1,365	1,108	1,270
16,850	16,900	941	743	846	19,850	19,900	1,155	923	1,060	22,850	22,900	1,369	1,111	1,274
16,900	16,950	945	746	850	19,900	19,950	1,158	926	1,063	22,900	22,950	1,372	1,115	1,277
16,950	17,000	948	749	853	19,950	20,000	1,162	929	1,067	22,950	23,000	1,376	1,118	1,281
<b>17,000</b>		Your New York State tax is:			<b>20,000</b>		Your New York State tax is:			<b>23,000</b>		Your New York State tax is:		
17,000	17,050	952	752	857	20,000	20,050	1,166	932	1,071	23,000	23,050	1,379	1,122	1,284
17,050	17,100	955	755	860	20,050	20,100	1,169	935	1,074	23,050	23,100	1,383	1,125	1,288
17,100	17,150	959	758	864	20,100	20,150	1,173	938	1,078	23,100	23,150	1,386	1,129	1,291
17,150	17,200	962	761	867	20,150	20,200	1,176	941	1,081	23,150	23,200	1,390	1,132	1,295
17,200	17,250	966	764	871	20,200	20,250	1,180	944	1,085	23,200	23,250	1,394	1,136	1,299
17,250	17,300	970	767	875	20,250	20,300	1,183	947	1,088	23,250	23,300	1,397	1,139	1,302
17,300	17,350	973	770	878	20,300	20,350	1,187	950	1,092	23,300	23,350	1,401	1,143	1,306
17,350	17,400	977	773	882	20,350	20,400	1,190	953	1,095	23,350	23,400	1,404	1,146	1,309
17,400	17,450	980	776	885	20,400	20,450	1,194	956	1,099	23,400	23,450	1,408	1,150	1,313
17,450	17,500	984	779	889	20,450	20,500	1,198	959	1,103	23,450	23,500	1,411	1,153	1,316
17,500	17,550	987	782	892	20,500	20,550	1,201	962	1,106	23,500	23,550	1,415	1,157	1,320
17,550	17,600	991	785	896	20,550	20,600	1,205	965	1,110	23,550	23,600	1,418	1,160	1,323
17,600	17,650	995	788	900	20,600	20,650	1,208	968	1,113	23,600	23,650	1,422	1,164	1,327
17,650	17,700	998	791	903	20,650	20,700	1,212	971	1,117	23,650	23,700	1,426	1,167	1,331
17,700	17,750	1,002	794	907	20,700	20,750	1,215	974	1,120	23,700	23,750	1,429	1,171	1,334
17,750	17,800	1,005	797	910	20,750	20,800	1,219	977	1,124	23,750	23,800	1,433	1,174	1,338
17,800	17,850	1,009	800	914	20,800	20,850	1,223	980	1,128	23,800	23,850	1,436	1,178	1,341
17,850	17,900	1,012	803	917	20,850	20,900	1,226	983	1,131	23,850	23,900	1,440	1,181	1,345
17,900	17,950	1,016	806	921	20,900	20,950	1,230	986	1,135	23,900	23,950	1,443	1,185	1,348
17,950	18,000	1,019	809	924	20,950	21,000	1,233	989	1,138	23,950	24,000	1,447	1,188	1,352

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



If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (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
<b>24,000</b>		Your New York State tax is:			<b>27,000</b>		Your New York State tax is:			<b>30,000</b>		Your New York State tax is:		
24,000	24,050	1,451	1,192	1,356	27,000	27,050	1,664	1,403	1,569	30,000	30,050	1,878	1,617	1,783
24,050	24,100	1,454	1,195	1,359	27,050	27,100	1,668	1,407	1,573	30,050	30,100	1,882	1,620	1,787
24,100	24,150	1,458	1,199	1,363	27,100	27,150	1,671	1,410	1,576	30,100	30,150	1,885	1,624	1,790
24,150	24,200	1,461	1,202	1,366	27,150	27,200	1,675	1,414	1,580	30,150	30,200	1,889	1,627	1,794
24,200	24,250	1,465	1,206	1,370	27,200	27,250	1,679	1,417	1,584	30,200	30,250	1,892	1,631	1,797
24,250	24,300	1,468	1,209	1,373	27,250	27,300	1,682	1,421	1,587	30,250	30,300	1,896	1,635	1,801
24,300	24,350	1,472	1,213	1,377	27,300	27,350	1,686	1,424	1,591	30,300	30,350	1,899	1,638	1,804
24,350	24,400	1,475	1,216	1,380	27,350	27,400	1,689	1,428	1,594	30,350	30,400	1,903	1,642	1,808
24,400	24,450	1,479	1,220	1,384	27,400	27,450	1,693	1,432	1,598	30,400	30,450	1,907	1,645	1,812
24,450	24,500	1,483	1,223	1,388	27,450	27,500	1,696	1,435	1,601	30,450	30,500	1,910	1,649	1,815
24,500	24,550	1,486	1,227	1,391	27,500	27,550	1,700	1,439	1,605	30,500	30,550	1,914	1,652	1,819
24,550	24,600	1,490	1,230	1,395	27,550	27,600	1,703	1,442	1,608	30,550	30,600	1,917	1,656	1,822
24,600	24,650	1,493	1,234	1,398	27,600	27,650	1,707	1,446	1,612	30,600	30,650	1,921	1,660	1,826
24,650	24,700	1,497	1,237	1,402	27,650	27,700	1,711	1,449	1,616	30,650	30,700	1,924	1,663	1,829
24,700	24,750	1,500	1,241	1,405	27,700	27,750	1,714	1,453	1,619	30,700	30,750	1,928	1,667	1,833
24,750	24,800	1,504	1,244	1,409	27,750	27,800	1,718	1,456	1,623	30,750	30,800	1,931	1,670	1,836
24,800	24,850	1,508	1,248	1,413	27,800	27,850	1,721	1,460	1,626	30,800	30,850	1,935	1,674	1,840
24,850	24,900	1,511	1,251	1,416	27,850	27,900	1,725	1,464	1,630	30,850	30,900	1,939	1,677	1,844
24,900	24,950	1,515	1,255	1,420	27,900	27,950	1,728	1,467	1,633	30,900	30,950	1,942	1,681	1,847
24,950	25,000	1,518	1,258	1,423	27,950	28,000	1,732	1,471	1,637	30,950	31,000	1,946	1,684	1,851
<b>25,000</b>		Your New York State tax is:			<b>28,000</b>		Your New York State tax is:			<b>31,000</b>		Your New York State tax is:		
25,000	25,050	1,522	1,262	1,427	28,000	28,050	1,736	1,474	1,641	31,000	31,050	1,949	1,688	1,854
25,050	25,100	1,525	1,265	1,430	28,050	28,100	1,739	1,478	1,644	31,050	31,100	1,953	1,692	1,858
25,100	25,150	1,529	1,269	1,434	28,100	28,150	1,743	1,481	1,648	31,100	31,150	1,956	1,695	1,861
25,150	25,200	1,532	1,272	1,437	28,150	28,200	1,746	1,485	1,651	31,150	31,200	1,960	1,699	1,865
25,200	25,250	1,536	1,276	1,441	28,200	28,250	1,750	1,489	1,655	31,200	31,250	1,964	1,702	1,869
25,250	25,300	1,540	1,279	1,445	28,250	28,300	1,753	1,492	1,658	31,250	31,300	1,967	1,706	1,872
25,300	25,350	1,543	1,283	1,448	28,300	28,350	1,757	1,496	1,662	31,300	31,350	1,971	1,709	1,876
25,350	25,400	1,547	1,286	1,452	28,350	28,400	1,760	1,499	1,665	31,350	31,400	1,974	1,713	1,879
25,400	25,450	1,550	1,290	1,455	28,400	28,450	1,764	1,503	1,669	31,400	31,450	1,978	1,717	1,883
25,450	25,500	1,554	1,293	1,459	28,450	28,500	1,768	1,506	1,673	31,450	31,500	1,981	1,720	1,886
25,500	25,550	1,557	1,297	1,462	28,500	28,550	1,771	1,510	1,676	31,500	31,550	1,985	1,724	1,890
25,550	25,600	1,561	1,300	1,466	28,550	28,600	1,775	1,513	1,680	31,550	31,600	1,988	1,727	1,893
25,600	25,650	1,565	1,304	1,470	28,600	28,650	1,778	1,517	1,683	31,600	31,650	1,992	1,731	1,897
25,650	25,700	1,568	1,307	1,473	28,650	28,700	1,782	1,521	1,687	31,650	31,700	1,996	1,734	1,901
25,700	25,750	1,572	1,311	1,477	28,700	28,750	1,785	1,524	1,690	31,700	31,750	1,999	1,738	1,904
25,750	25,800	1,575	1,314	1,480	28,750	28,800	1,789	1,528	1,694	31,750	31,800	2,003	1,741	1,908
25,800	25,850	1,579	1,318	1,484	28,800	28,850	1,793	1,531	1,698	31,800	31,850	2,006	1,745	1,911
25,850	25,900	1,582	1,321	1,487	28,850	28,900	1,796	1,535	1,701	31,850	31,900	2,010	1,749	1,915
25,900	25,950	1,586	1,325	1,491	28,900	28,950	1,800	1,538	1,705	31,900	31,950	2,013	1,752	1,918
25,950	26,000	1,589	1,328	1,494	28,950	29,000	1,803	1,542	1,708	31,950	32,000	2,017	1,756	1,922
<b>26,000</b>		Your New York State tax is:			<b>29,000</b>		Your New York State tax is:			<b>32,000</b>		Your New York State tax is:		
26,000	26,050	1,593	1,332	1,498	29,000	29,050	1,807	1,546	1,712	32,000	32,050	2,021	1,759	1,926
26,050	26,100	1,597	1,335	1,502	29,050	29,100	1,810	1,549	1,715	32,050	32,100	2,024	1,763	1,929
26,100	26,150	1,600	1,339	1,505	29,100	29,150	1,814	1,553	1,719	32,100	32,150	2,028	1,766	1,933
26,150	26,200	1,604	1,342	1,509	29,150	29,200	1,817	1,556	1,722	32,150	32,200	2,031	1,770	1,936
26,200	26,250	1,607	1,346	1,512	29,200	29,250	1,821	1,560	1,726	32,200	32,250	2,035	1,774	1,940
26,250	26,300	1,611	1,350	1,516	29,250	29,300	1,825	1,563	1,730	32,250	32,300	2,038	1,777	1,943
26,300	26,350	1,614	1,353	1,519	29,300	29,350	1,828	1,567	1,733	32,300	32,350	2,042	1,781	1,947
26,350	26,400	1,618	1,357	1,523	29,350	29,400	1,832	1,570	1,737	32,350	32,400	2,045	1,784	1,950
26,400	26,450	1,622	1,360	1,527	29,400	29,450	1,835	1,574	1,740	32,400	32,450	2,049	1,788	1,954
26,450	26,500	1,625	1,364	1,530	29,450	29,500	1,839	1,578	1,744	32,450	32,500	2,053	1,791	1,958
26,500	26,550	1,629	1,367	1,534	29,500	29,550	1,842	1,581	1,747	32,500	32,550	2,056	1,795	1,961
26,550	26,600	1,632	1,371	1,537	29,550	29,600	1,846	1,585	1,751	32,550	32,600	2,060	1,798	1,965
26,600	26,650	1,636	1,375	1,541	29,600	29,650	1,850	1,588	1,755	32,600	32,650	2,063	1,802	1,968
26,650	26,700	1,639	1,378	1,544	29,650	29,700	1,853	1,592	1,758	32,650	32,700	2,067	1,806	1,972
26,700	26,750	1,643	1,382	1,548	29,700	29,750	1,857	1,595	1,762	32,700	32,750	2,070	1,809	1,975
26,750	26,800	1,646	1,385	1,551	29,750	29,800	1,860	1,599	1,765	32,750	32,800	2,074	1,813	1,979
26,800	26,850	1,650	1,389	1,555	29,800	29,850	1,864	1,603	1,769	32,800	32,850	2,078	1,816	1,983
26,850	26,900	1,654	1,392	1,559	29,850	29,900	1,867	1,606	1,772	32,850	32,900	2,081	1,820	1,986
26,900	26,950	1,657	1,396	1,562	29,900	29,950	1,871	1,610	1,776	32,900	32,950	2,085	1,823	1,990
26,950	27,000	1,661	1,399	1,566	29,950	30,000	1,874	1,613	1,779	32,950	33,000	2,088	1,827	1,993

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



1996 New York State Tax Table

\$33,000 - \$41,999

If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (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
<b>33,000</b>		Your New York State tax is:			<b>36,000</b>		Your New York State tax is:			<b>39,000</b>		Your New York State tax is:		
33,000	33,050	2,092	1,831	1,997	36,000	36,050	2,306	2,044	2,211	39,000	39,050	2,519	2,258	2,424
33,050	33,100	2,095	1,834	2,000	36,050	36,100	2,309	2,048	2,214	39,050	39,100	2,523	2,262	2,428
33,100	33,150	2,099	1,838	2,004	36,100	36,150	2,313	2,051	2,218	39,100	39,150	2,526	2,265	2,431
33,150	33,200	2,102	1,841	2,007	36,150	36,200	2,316	2,055	2,221	39,150	39,200	2,530	2,269	2,435
33,200	33,250	2,106	1,845	2,011	36,200	36,250	2,320	2,059	2,225	39,200	39,250	2,534	2,272	2,439
33,250	33,300	2,110	1,848	2,015	36,250	36,300	2,323	2,062	2,228	39,250	39,300	2,537	2,276	2,442
33,300	33,350	2,113	1,852	2,018	36,300	36,350	2,327	2,066	2,232	39,300	39,350	2,541	2,279	2,446
33,350	33,400	2,117	1,855	2,022	36,350	36,400	2,330	2,069	2,235	39,350	39,400	2,544	2,283	2,449
33,400	33,450	2,120	1,859	2,025	36,400	36,450	2,334	2,073	2,239	39,400	39,450	2,548	2,287	2,453
33,450	33,500	2,124	1,863	2,029	36,450	36,500	2,338	2,076	2,243	39,450	39,500	2,551	2,290	2,456
33,500	33,550	2,127	1,866	2,032	36,500	36,550	2,341	2,080	2,246	39,500	39,550	2,555	2,294	2,460
33,550	33,600	2,131	1,870	2,036	36,550	36,600	2,345	2,083	2,250	39,550	39,600	2,558	2,297	2,463
33,600	33,650	2,135	1,873	2,040	36,600	36,650	2,348	2,087	2,253	39,600	39,650	2,562	2,301	2,467
33,650	33,700	2,138	1,877	2,043	36,650	36,700	2,352	2,091	2,257	39,650	39,700	2,566	2,304	2,471
33,700	33,750	2,142	1,880	2,047	36,700	36,750	2,355	2,094	2,260	39,700	39,750	2,569	2,308	2,474
33,750	33,800	2,145	1,884	2,050	36,750	36,800	2,359	2,098	2,264	39,750	39,800	2,573	2,311	2,478
33,800	33,850	2,149	1,888	2,054	36,800	36,850	2,363	2,101	2,268	39,800	39,850	2,576	2,315	2,481
33,850	33,900	2,152	1,891	2,057	36,850	36,900	2,366	2,105	2,271	39,850	39,900	2,580	2,319	2,485
33,900	33,950	2,156	1,895	2,061	36,900	36,950	2,370	2,108	2,275	39,900	39,950	2,583	2,322	2,488
33,950	34,000	2,159	1,898	2,064	36,950	37,000	2,373	2,112	2,278	39,950	40,000	2,587	2,326	2,492
<b>34,000</b>		Your New York State tax is:			<b>37,000</b>		Your New York State tax is:			<b>40,000</b>		Your New York State tax is:		
34,000	34,050	2,163	1,902	2,068	37,000	37,050	2,377	2,116	2,282	40,000	40,050	2,591	2,329	2,496
34,050	34,100	2,167	1,905	2,072	37,050	37,100	2,380	2,119	2,285	40,050	40,100	2,594	2,333	2,499
34,100	34,150	2,170	1,909	2,075	37,100	37,150	2,384	2,123	2,289	40,100	40,150	2,598	2,336	2,503
34,150	34,200	2,174	1,912	2,079	37,150	37,200	2,387	2,126	2,292	40,150	40,200	2,601	2,340	2,506
34,200	34,250	2,177	1,916	2,082	37,200	37,250	2,391	2,130	2,296	40,200	40,250	2,605	2,344	2,510
34,250	34,300	2,181	1,920	2,086	37,250	37,300	2,395	2,133	2,300	40,250	40,300	2,608	2,347	2,513
34,300	34,350	2,184	1,923	2,089	37,300	37,350	2,398	2,137	2,303	40,300	40,350	2,612	2,351	2,517
34,350	34,400	2,188	1,927	2,093	37,350	37,400	2,402	2,140	2,307	40,350	40,400	2,615	2,354	2,520
34,400	34,450	2,192	1,930	2,097	37,400	37,450	2,405	2,144	2,310	40,400	40,450	2,619	2,358	2,524
34,450	34,500	2,195	1,934	2,100	37,450	37,500	2,409	2,148	2,314	40,450	40,500	2,623	2,361	2,528
34,500	34,550	2,199	1,937	2,104	37,500	37,550	2,412	2,151	2,317	40,500	40,550	2,626	2,365	2,531
34,550	34,600	2,202	1,941	2,107	37,550	37,600	2,416	2,155	2,321	40,550	40,600	2,630	2,368	2,535
34,600	34,650	2,206	1,945	2,111	37,600	37,650	2,420	2,158	2,325	40,600	40,650	2,633	2,372	2,538
34,650	34,700	2,209	1,948	2,114	37,650	37,700	2,423	2,162	2,328	40,650	40,700	2,637	2,376	2,542
34,700	34,750	2,213	1,952	2,118	37,700	37,750	2,427	2,165	2,332	40,700	40,750	2,640	2,379	2,545
34,750	34,800	2,216	1,955	2,121	37,750	37,800	2,430	2,169	2,335	40,750	40,800	2,644	2,383	2,549
34,800	34,850	2,220	1,959	2,125	37,800	37,850	2,434	2,173	2,339	40,800	40,850	2,648	2,386	2,553
34,850	34,900	2,224	1,962	2,129	37,850	37,900	2,437	2,176	2,342	40,850	40,900	2,651	2,390	2,556
34,900	34,950	2,227	1,966	2,132	37,900	37,950	2,441	2,180	2,346	40,900	40,950	2,655	2,393	2,560
34,950	35,000	2,231	1,969	2,136	37,950	38,000	2,444	2,183	2,349	40,950	41,000	2,658	2,397	2,563
<b>35,000</b>		Your New York State tax is:			<b>38,000</b>		Your New York State tax is:			<b>41,000</b>		Your New York State tax is:		
35,000	35,050	2,234	1,973	2,139	38,000	38,050	2,448	2,187	2,353	41,000	41,050	2,662	2,401	2,567
35,050	35,100	2,238	1,977	2,143	38,050	38,100	2,452	2,190	2,357	41,050	41,100	2,665	2,404	2,570
35,100	35,150	2,241	1,980	2,146	38,100	38,150	2,455	2,194	2,360	41,100	41,150	2,669	2,408	2,574
35,150	35,200	2,245	1,984	2,150	38,150	38,200	2,459	2,197	2,364	41,150	41,200	2,672	2,411	2,577
35,200	35,250	2,249	1,987	2,154	38,200	38,250	2,462	2,201	2,367	41,200	41,250	2,676	2,415	2,581
35,250	35,300	2,252	1,991	2,157	38,250	38,300	2,466	2,205	2,371	41,250	41,300	2,680	2,418	2,585
35,300	35,350	2,256	1,994	2,161	38,300	38,350	2,469	2,208	2,374	41,300	41,350	2,683	2,422	2,588
35,350	35,400	2,259	1,998	2,164	38,350	38,400	2,473	2,212	2,378	41,350	41,400	2,687	2,425	2,592
35,400	35,450	2,263	2,002	2,168	38,400	38,450	2,477	2,215	2,382	41,400	41,450	2,690	2,429	2,595
35,450	35,500	2,266	2,005	2,171	38,450	38,500	2,480	2,219	2,385	41,450	41,500	2,694	2,433	2,599
35,500	35,550	2,270	2,009	2,175	38,500	38,550	2,484	2,222	2,389	41,500	41,550	2,697	2,436	2,602
35,550	35,600	2,273	2,012	2,178	38,550	38,600	2,487	2,226	2,392	41,550	41,600	2,701	2,440	2,606
35,600	35,650	2,277	2,016	2,182	38,600	38,650	2,491	2,230	2,396	41,600	41,650	2,705	2,443	2,610
35,650	35,700	2,281	2,019	2,186	38,650	38,700	2,494	2,233	2,399	41,650	41,700	2,708	2,447	2,613
35,700	35,750	2,284	2,023	2,189	38,700	38,750	2,498	2,237	2,403	41,700	41,750	2,712	2,450	2,617
35,750	35,800	2,288	2,026	2,193	38,750	38,800	2,501	2,240	2,406	41,750	41,800	2,715	2,454	2,620
35,800	35,850	2,291	2,030	2,196	38,800	38,850	2,505	2,244	2,410	41,800	41,850	2,719	2,458	2,624
35,850	35,900	2,295	2,034	2,200	38,850	38,900	2,509	2,247	2,414	41,850	41,900	2,722	2,461	2,627
35,900	35,950	2,298	2,037	2,203	38,900	38,950	2,512	2,251	2,417	41,900	41,950	2,726	2,465	2,631
35,950	36,000	2,302	2,041	2,207	38,950	39,000	2,516	2,254	2,421	41,950	42,000	2,729	2,468	2,634

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



If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (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
<b>42,000</b>		Your New York State tax is:			<b>45,000</b>		Your New York State tax is:			<b>48,000</b>		Your New York State tax is:		
42,000	42,050	2,733	2,472	2,638	45,000	45,050	2,947	2,686	2,852	48,000	48,050	3,161	2,899	3,066
42,050	42,100	2,737	2,475	2,642	45,050	45,100	2,950	2,689	2,855	48,050	48,100	3,164	2,903	3,069
42,100	42,150	2,740	2,479	2,645	45,100	45,150	2,954	2,693	2,859	48,100	48,150	3,168	2,906	3,073
42,150	42,200	2,744	2,482	2,649	45,150	45,200	2,957	2,696	2,862	48,150	48,200	3,171	2,910	3,076
42,200	42,250	2,747	2,486	2,652	45,200	45,250	2,961	2,700	2,866	48,200	48,250	3,175	2,914	3,080
42,250	42,300	2,751	2,490	2,656	45,250	45,300	2,965	2,703	2,870	48,250	48,300	3,178	2,917	3,083
42,300	42,350	2,754	2,493	2,659	45,300	45,350	2,968	2,707	2,873	48,300	48,350	3,182	2,921	3,087
42,350	42,400	2,758	2,497	2,663	45,350	45,400	2,972	2,710	2,877	48,350	48,400	3,185	2,924	3,090
42,400	42,450	2,762	2,500	2,667	45,400	45,450	2,975	2,714	2,880	48,400	48,450	3,189	2,928	3,094
42,450	42,500	2,765	2,504	2,670	45,450	45,500	2,979	2,718	2,884	48,450	48,500	3,193	2,931	3,098
42,500	42,550	2,769	2,507	2,674	45,500	45,550	2,982	2,721	2,887	48,500	48,550	3,196	2,935	3,101
42,550	42,600	2,772	2,511	2,677	45,550	45,600	2,986	2,725	2,891	48,550	48,600	3,200	2,938	3,105
42,600	42,650	2,776	2,515	2,681	45,600	45,650	2,990	2,728	2,895	48,600	48,650	3,203	2,942	3,108
42,650	42,700	2,779	2,518	2,684	45,650	45,700	2,993	2,732	2,898	48,650	48,700	3,207	2,946	3,112
42,700	42,750	2,783	2,522	2,688	45,700	45,750	2,997	2,735	2,902	48,700	48,750	3,210	2,949	3,115
42,750	42,800	2,786	2,525	2,691	45,750	45,800	3,000	2,739	2,905	48,750	48,800	3,214	2,953	3,119
42,800	42,850	2,790	2,529	2,695	45,800	45,850	3,004	2,743	2,909	48,800	48,850	3,218	2,956	3,123
42,850	42,900	2,794	2,532	2,699	45,850	45,900	3,007	2,746	2,912	48,850	48,900	3,221	2,960	3,126
42,900	42,950	2,797	2,536	2,702	45,900	45,950	3,011	2,750	2,916	48,900	48,950	3,225	2,963	3,130
42,950	43,000	2,801	2,539	2,706	45,950	46,000	3,014	2,753	2,919	48,950	49,000	3,228	2,967	3,133
<b>43,000</b>		Your New York State tax is:			<b>46,000</b>		Your New York State tax is:			<b>49,000</b>		Your New York State tax is:		
43,000	43,050	2,804	2,543	2,709	46,000	46,050	3,018	2,757	2,923	49,000	49,050	3,232	2,971	3,137
43,050	43,100	2,808	2,547	2,713	46,050	46,100	3,022	2,760	2,927	49,050	49,100	3,235	2,974	3,140
43,100	43,150	2,811	2,550	2,716	46,100	46,150	3,025	2,764	2,930	49,100	49,150	3,239	2,978	3,144
43,150	43,200	2,815	2,554	2,720	46,150	46,200	3,029	2,767	2,934	49,150	49,200	3,242	2,981	3,147
43,200	43,250	2,819	2,557	2,724	46,200	46,250	3,032	2,771	2,937	49,200	49,250	3,246	2,985	3,151
43,250	43,300	2,822	2,561	2,727	46,250	46,300	3,036	2,775	2,941	49,250	49,300	3,250	2,988	3,155
43,300	43,350	2,826	2,564	2,731	46,300	46,350	3,039	2,778	2,944	49,300	49,350	3,253	2,992	3,158
43,350	43,400	2,829	2,568	2,734	46,350	46,400	3,043	2,782	2,948	49,350	49,400	3,257	2,995	3,162
43,400	43,450	2,833	2,572	2,738	46,400	46,450	3,047	2,785	2,952	49,400	49,450	3,260	2,999	3,165
43,450	43,500	2,836	2,575	2,741	46,450	46,500	3,050	2,789	2,955	49,450	49,500	3,264	3,003	3,169
43,500	43,550	2,840	2,579	2,745	46,500	46,550	3,054	2,792	2,959	49,500	49,550	3,267	3,006	3,172
43,550	43,600	2,843	2,582	2,748	46,550	46,600	3,057	2,796	2,962	49,550	49,600	3,271	3,010	3,176
43,600	43,650	2,847	2,586	2,752	46,600	46,650	3,061	2,800	2,966	49,600	49,650	3,275	3,013	3,180
43,650	43,700	2,851	2,589	2,756	46,650	46,700	3,064	2,803	2,969	49,650	49,700	3,278	3,017	3,183
43,700	43,750	2,854	2,593	2,759	46,700	46,750	3,068	2,807	2,973	49,700	49,750	3,282	3,020	3,187
43,750	43,800	2,858	2,596	2,763	46,750	46,800	3,071	2,810	2,976	49,750	49,800	3,285	3,024	3,190
43,800	43,850	2,861	2,600	2,766	46,800	46,850	3,075	2,814	2,980	49,800	49,850	3,289	3,028	3,194
43,850	43,900	2,865	2,604	2,770	46,850	46,900	3,079	2,817	2,984	49,850	49,900	3,292	3,031	3,197
43,900	43,950	2,868	2,607	2,773	46,900	46,950	3,082	2,821	2,987	49,900	49,950	3,296	3,035	3,201
43,950	44,000	2,872	2,611	2,777	46,950	47,000	3,086	2,824	2,991	49,950	50,000	3,299	3,038	3,204
<b>44,000</b>		Your New York State tax is:			<b>47,000</b>		Your New York State tax is:			<b>50,000</b>		Your New York State tax is:		
44,000	44,050	2,876	2,614	2,781	47,000	47,050	3,089	2,828	2,994	50,000	50,050	3,303	3,042	3,208
44,050	44,100	2,879	2,618	2,784	47,050	47,100	3,093	2,832	2,998	50,050	50,100	3,307	3,045	3,212
44,100	44,150	2,883	2,621	2,788	47,100	47,150	3,096	2,835	3,001	50,100	50,150	3,310	3,049	3,215
44,150	44,200	2,886	2,625	2,791	47,150	47,200	3,100	2,839	3,005	50,150	50,200	3,314	3,052	3,219
44,200	44,250	2,890	2,629	2,795	47,200	47,250	3,104	2,842	3,009	50,200	50,250	3,317	3,056	3,222
44,250	44,300	2,893	2,632	2,798	47,250	47,300	3,107	2,846	3,012	50,250	50,300	3,321	3,060	3,226
44,300	44,350	2,897	2,636	2,802	47,300	47,350	3,111	2,849	3,016	50,300	50,350	3,324	3,063	3,229
44,350	44,400	2,900	2,639	2,805	47,350	47,400	3,114	2,853	3,019	50,350	50,400	3,328	3,067	3,233
44,400	44,450	2,904	2,643	2,809	47,400	47,450	3,118	2,857	3,023	50,400	50,450	3,332	3,070	3,237
44,450	44,500	2,908	2,646	2,813	47,450	47,500	3,121	2,860	3,026	50,450	50,500	3,335	3,074	3,240
44,500	44,550	2,911	2,650	2,816	47,500	47,550	3,125	2,864	3,030	50,500	50,550	3,339	3,077	3,244
44,550	44,600	2,915	2,653	2,820	47,550	47,600	3,128	2,867	3,033	50,550	50,600	3,342	3,081	3,247
44,600	44,650	2,918	2,657	2,823	47,600	47,650	3,132	2,871	3,037	50,600	50,650	3,346	3,085	3,251
44,650	44,700	2,922	2,661	2,827	47,650	47,700	3,136	2,874	3,041	50,650	50,700	3,349	3,088	3,254
44,700	44,750	2,925	2,664	2,830	47,700	47,750	3,139	2,878	3,044	50,700	50,750	3,353	3,092	3,258
44,750	44,800	2,929	2,668	2,834	47,750	47,800	3,143	2,881	3,048	50,750	50,800	3,356	3,095	3,261
44,800	44,850	2,933	2,671	2,838	47,800	47,850	3,146	2,885	3,051	50,800	50,850	3,360	3,099	3,265
44,850	44,900	2,936	2,675	2,841	47,850	47,900	3,150	2,889	3,055	50,850	50,900	3,364	3,102	3,269
44,900	44,950	2,940	2,678	2,845	47,900	47,950	3,153	2,892	3,058	50,900	50,950	3,367	3,106	3,272
44,950	45,000	2,943	2,682	2,848	47,950	48,000	3,157	2,896	3,062	50,950	51,000	3,371	3,109	3,276

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



1996 New York State Tax Table

\$51,000 - \$59,999

If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (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
<b>51,000</b>		Your New York State tax is:			<b>54,000</b>		Your New York State tax is:			<b>57,000</b>		Your New York State tax is:		
51,000	51,050	3,374	3,113	3,279	54,000	54,050	3,588	3,327	3,493	57,000	57,050	3,802	3,541	3,707
51,050	51,100	3,378	3,117	3,283	54,050	54,100	3,592	3,330	3,497	57,050	57,100	3,805	3,544	3,710
51,100	51,150	3,381	3,120	3,286	54,100	54,150	3,595	3,334	3,500	57,100	57,150	3,809	3,548	3,714
51,150	51,200	3,385	3,124	3,290	54,150	54,200	3,599	3,337	3,504	57,150	57,200	3,812	3,551	3,717
51,200	51,250	3,389	3,127	3,294	54,200	54,250	3,602	3,341	3,507	57,200	57,250	3,816	3,555	3,721
51,250	51,300	3,392	3,131	3,297	54,250	54,300	3,606	3,345	3,511	57,250	57,300	3,820	3,558	3,725
51,300	51,350	3,396	3,134	3,301	54,300	54,350	3,609	3,348	3,514	57,300	57,350	3,823	3,562	3,728
51,350	51,400	3,399	3,138	3,304	54,350	54,400	3,613	3,352	3,518	57,350	57,400	3,827	3,565	3,732
51,400	51,450	3,403	3,142	3,308	54,400	54,450	3,617	3,355	3,522	57,400	57,450	3,830	3,569	3,735
51,450	51,500	3,406	3,145	3,311	54,450	54,500	3,620	3,359	3,525	57,450	57,500	3,834	3,573	3,739
51,500	51,550	3,410	3,149	3,315	54,500	54,550	3,624	3,362	3,529	57,500	57,550	3,837	3,576	3,742
51,550	51,600	3,413	3,152	3,318	54,550	54,600	3,627	3,366	3,532	57,550	57,600	3,841	3,580	3,746
51,600	51,650	3,417	3,156	3,322	54,600	54,650	3,631	3,370	3,536	57,600	57,650	3,845	3,583	3,750
51,650	51,700	3,421	3,159	3,326	54,650	54,700	3,634	3,373	3,539	57,650	57,700	3,848	3,587	3,753
51,700	51,750	3,424	3,163	3,329	54,700	54,750	3,638	3,377	3,543	57,700	57,750	3,852	3,590	3,757
51,750	51,800	3,428	3,166	3,333	54,750	54,800	3,641	3,380	3,546	57,750	57,800	3,855	3,594	3,760
51,800	51,850	3,431	3,170	3,336	54,800	54,850	3,645	3,384	3,550	57,800	57,850	3,859	3,598	3,764
51,850	51,900	3,435	3,174	3,340	54,850	54,900	3,649	3,387	3,554	57,850	57,900	3,862	3,601	3,767
51,900	51,950	3,438	3,177	3,343	54,900	54,950	3,652	3,391	3,557	57,900	57,950	3,866	3,605	3,771
51,950	52,000	3,442	3,181	3,347	54,950	55,000	3,656	3,394	3,561	57,950	58,000	3,869	3,608	3,774
<b>52,000</b>		Your New York State tax is:			<b>55,000</b>		Your New York State tax is:			<b>58,000</b>		Your New York State tax is:		
52,000	52,050	3,446	3,184	3,351	55,000	55,050	3,659	3,398	3,564	58,000	58,050	3,873	3,612	3,778
52,050	52,100	3,449	3,188	3,354	55,050	55,100	3,663	3,402	3,568	58,050	58,100	3,877	3,615	3,782
52,100	52,150	3,453	3,191	3,358	55,100	55,150	3,666	3,405	3,571	58,100	58,150	3,880	3,619	3,785
52,150	52,200	3,456	3,195	3,361	55,150	55,200	3,670	3,409	3,575	58,150	58,200	3,884	3,622	3,789
52,200	52,250	3,460	3,199	3,365	55,200	55,250	3,674	3,412	3,579	58,200	58,250	3,887	3,626	3,792
52,250	52,300	3,463	3,202	3,368	55,250	55,300	3,677	3,416	3,582	58,250	58,300	3,891	3,630	3,796
52,300	52,350	3,467	3,206	3,372	55,300	55,350	3,681	3,419	3,586	58,300	58,350	3,894	3,633	3,799
52,350	52,400	3,470	3,209	3,375	55,350	55,400	3,684	3,423	3,589	58,350	58,400	3,898	3,637	3,803
52,400	52,450	3,474	3,213	3,379	55,400	55,450	3,688	3,427	3,593	58,400	58,450	3,902	3,640	3,807
52,450	52,500	3,478	3,216	3,383	55,450	55,500	3,691	3,430	3,596	58,450	58,500	3,905	3,644	3,810
52,500	52,550	3,481	3,220	3,386	55,500	55,550	3,695	3,434	3,600	58,500	58,550	3,909	3,647	3,814
52,550	52,600	3,485	3,223	3,390	55,550	55,600	3,698	3,437	3,603	58,550	58,600	3,912	3,651	3,817
52,600	52,650	3,488	3,227	3,393	55,600	55,650	3,702	3,441	3,607	58,600	58,650	3,916	3,655	3,821
52,650	52,700	3,492	3,231	3,397	55,650	55,700	3,706	3,444	3,611	58,650	58,700	3,919	3,658	3,824
52,700	52,750	3,495	3,234	3,400	55,700	55,750	3,709	3,448	3,614	58,700	58,750	3,923	3,662	3,828
52,750	52,800	3,499	3,238	3,404	55,750	55,800	3,713	3,451	3,618	58,750	58,800	3,926	3,665	3,831
52,800	52,850	3,503	3,241	3,408	55,800	55,850	3,716	3,455	3,621	58,800	58,850	3,930	3,669	3,835
52,850	52,900	3,506	3,245	3,411	55,850	55,900	3,720	3,459	3,625	58,850	58,900	3,934	3,672	3,839
52,900	52,950	3,510	3,248	3,415	55,900	55,950	3,723	3,462	3,628	58,900	58,950	3,937	3,676	3,842
52,950	53,000	3,513	3,252	3,418	55,950	56,000	3,727	3,466	3,632	58,950	59,000	3,941	3,679	3,846
<b>53,000</b>		Your New York State tax is:			<b>56,000</b>		Your New York State tax is:			<b>59,000</b>		Your New York State tax is:		
53,000	53,050	3,517	3,256	3,422	56,000	56,050	3,731	3,469	3,636	59,000	59,050	3,944	3,683	3,849
53,050	53,100	3,520	3,259	3,425	56,050	56,100	3,734	3,473	3,639	59,050	59,100	3,948	3,687	3,853
53,100	53,150	3,524	3,263	3,429	56,100	56,150	3,738	3,476	3,643	59,100	59,150	3,951	3,690	3,856
53,150	53,200	3,527	3,266	3,432	56,150	56,200	3,741	3,480	3,646	59,150	59,200	3,955	3,694	3,860
53,200	53,250	3,531	3,270	3,436	56,200	56,250	3,745	3,484	3,650	59,200	59,250	3,959	3,697	3,864
53,250	53,300	3,535	3,273	3,440	56,250	56,300	3,748	3,487	3,653	59,250	59,300	3,962	3,701	3,867
53,300	53,350	3,538	3,277	3,443	56,300	56,350	3,752	3,491	3,657	59,300	59,350	3,966	3,704	3,871
53,350	53,400	3,542	3,280	3,447	56,350	56,400	3,755	3,494	3,660	59,350	59,400	3,969	3,708	3,874
53,400	53,450	3,545	3,284	3,450	56,400	56,450	3,759	3,498	3,664	59,400	59,450	3,973	3,712	3,878
53,450	53,500	3,549	3,288	3,454	56,450	56,500	3,763	3,501	3,668	59,450	59,500	3,976	3,715	3,881
53,500	53,550	3,552	3,291	3,457	56,500	56,550	3,766	3,505	3,671	59,500	59,550	3,980	3,719	3,885
53,550	53,600	3,556	3,295	3,461	56,550	56,600	3,770	3,508	3,675	59,550	59,600	3,983	3,722	3,888
53,600	53,650	3,560	3,298	3,465	56,600	56,650	3,773	3,512	3,678	59,600	59,650	3,987	3,726	3,892
53,650	53,700	3,563	3,302	3,468	56,650	56,700	3,777	3,516	3,682	59,650	59,700	3,991	3,729	3,896
53,700	53,750	3,567	3,305	3,472	56,700	56,750	3,780	3,519	3,685	59,700	59,750	3,994	3,733	3,899
53,750	53,800	3,570	3,309	3,475	56,750	56,800	3,784	3,523	3,689	59,750	59,800	3,998	3,736	3,903
53,800	53,850	3,574	3,313	3,479	56,800	56,850	3,788	3,526	3,693	59,800	59,850	4,001	3,740	3,906
53,850	53,900	3,577	3,316	3,482	56,850	56,900	3,791	3,530	3,696	59,850	59,900	4,005	3,744	3,910
53,900	53,950	3,581	3,320	3,486	56,900	56,950	3,795	3,533	3,700	59,900	59,950	4,008	3,747	3,913
53,950	54,000	3,584	3,323	3,489	56,950	57,000	3,798	3,537	3,703	59,950	60,000	4,012	3,751	3,917

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

Continued on next page



If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (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
<b>60,000</b>		Your New York State tax is:			<b>62,000</b>		Your New York State tax is:			<b>64,000</b>		Your New York State tax is:		
60,000	60,050	4,016	3,754	3,921	62,000	62,050	4,158	3,897	4,063	64,000	64,050	4,301	4,039	4,206
60,050	60,100	4,019	3,758	3,924	62,050	62,100	4,162	3,900	4,067	64,050	64,100	4,304	4,043	4,209
60,100	60,150	4,023	3,761	3,928	62,100	62,150	4,165	3,904	4,070	64,100	64,150	4,308	4,046	4,213
60,150	60,200	4,026	3,765	3,931	62,150	62,200	4,169	3,907	4,074	64,150	64,200	4,311	4,050	4,216
60,200	60,250	4,030	3,769	3,935	62,200	62,250	4,172	3,911	4,077	64,200	64,250	4,315	4,054	4,220
60,250	60,300	4,033	3,772	3,938	62,250	62,300	4,176	3,915	4,081	64,250	64,300	4,318	4,057	4,223
60,300	60,350	4,037	3,776	3,942	62,300	62,350	4,179	3,918	4,084	64,300	64,350	4,322	4,061	4,227
60,350	60,400	4,040	3,779	3,945	62,350	62,400	4,183	3,922	4,088	64,350	64,400	4,325	4,064	4,230
60,400	60,450	4,044	3,783	3,949	62,400	62,450	4,187	3,925	4,092	64,400	64,450	4,329	4,068	4,234
60,450	60,500	4,048	3,786	3,953	62,450	62,500	4,190	3,929	4,095	64,450	64,500	4,333	4,071	4,238
60,500	60,550	4,051	3,790	3,956	62,500	62,550	4,194	3,932	4,099	64,500	64,550	4,336	4,075	4,241
60,550	60,600	4,055	3,793	3,960	62,550	62,600	4,197	3,936	4,102	64,550	64,600	4,340	4,078	4,245
60,600	60,650	4,058	3,797	3,963	62,600	62,650	4,201	3,940	4,106	64,600	64,650	4,343	4,082	4,248
60,650	60,700	4,062	3,801	3,967	62,650	62,700	4,204	3,943	4,109	64,650	64,700	4,347	4,086	4,252
60,700	60,750	4,065	3,804	3,970	62,700	62,750	4,208	3,947	4,113	64,700	64,750	4,350	4,089	4,255
60,750	60,800	4,069	3,808	3,974	62,750	62,800	4,211	3,950	4,116	64,750	64,800	4,354	4,093	4,259
60,800	60,850	4,073	3,811	3,978	62,800	62,850	4,215	3,954	4,120	64,800	64,850	4,358	4,096	4,263
60,850	60,900	4,076	3,815	3,981	62,850	62,900	4,219	3,957	4,124	64,850	64,900	4,361	4,100	4,266
60,900	60,950	4,080	3,818	3,985	62,900	62,950	4,222	3,961	4,127	64,900	64,950	4,365	4,103	4,270
60,950	61,000	4,083	3,822	3,988	62,950	63,000	4,226	3,964	4,131	64,950	65,000	4,368	4,107	4,273
<b>61,000</b>		Your New York State tax is:			<b>63,000</b>		Your New York State tax is:			<b>\$65,000 or more** use schedule below:</b>				
61,000	61,050	4,087	3,826	3,992	63,000	63,050	4,229	3,968	4,134	If you are: Your New York State tax is:				
61,050	61,100	4,090	3,829	3,995	63,050	63,100	4,233	3,972	4,138					
61,100	61,150	4,094	3,833	3,999	63,100	63,150	4,236	3,975	4,141	Single \$4,370 plus 7.125% (. 7125) of amount over \$65,000				
61,150	61,200	4,097	3,836	4,002	63,150	63,200	4,240	3,979	4,145					
61,200	61,250	4,101	3,840	4,006	63,200	63,250	4,244	3,982	4,149	Married filing separately				
61,250	61,300	4,105	3,843	4,010	63,250	63,300	4,247	3,986	4,152					
61,300	61,350	4,108	3,847	4,013	63,300	63,350	4,251	3,989	4,156	Married filing jointly * \$4,109 plus 7.125% (. 7125) of amount over \$65,000				
61,350	61,400	4,112	3,850	4,017	63,350	63,400	4,254	3,993	4,159					
61,400	61,450	4,115	3,854	4,020	63,400	63,450	4,258	3,997	4,163	Head of a Household \$4,275 plus 7.125% (. 7125) of amount over \$65,000				
61,450	61,500	4,119	3,858	4,024	63,450	63,500	4,261	4,000	4,166					
61,500	61,550	4,122	3,861	4,027	63,500	63,550	4,265	4,004	4,170	* This column must also be used by a qualifying widow(er)				
61,550	61,600	4,126	3,865	4,031	63,550	63,600	4,268	4,007	4,173					
61,600	61,650	4,130	3,868	4,035	63,600	63,650	4,272	4,011	4,177	** Important: If your New York adjusted gross income (line 31 of Form IT-201) is more than \$100,000, and your taxable income (line 35 of Form IT-201) is \$65,000 or more, compute your New York State tax from the schedule above, transfer the amount to "Tax Computation Worksheet 1," line 4, on page 20 and complete the worksheet.				
61,650	61,700	4,133	3,872	4,038	63,650	63,700	4,276	4,014	4,181					
61,700	61,750	4,137	3,875	4,042	63,700	63,750	4,279	4,018	4,184	If your New York adjusted gross income is more than \$100,000, and your taxable income is less than \$65,000, find your New York State tax from the tax table (pages 45 through 52), transfer the amount to "Tax Computation Worksheet 1," line 4 on page 21 and complete the worksheet.				
61,750	61,800	4,140	3,879	4,045	63,750	63,800	4,283	4,021	4,188					
61,800	61,850	4,144	3,883	4,049	63,800	63,850	4,286	4,025	4,191	If your New York adjusted gross income is more than \$150,000, compute your New York State tax by completing "Tax Computation Worksheet 2" on page 21; do not use the state tax table or the schedule above.				
61,850	61,900	4,147	3,886	4,052	63,850	63,900	4,290	4,029	4,195					
61,900	61,950	4,151	3,890	4,056	63,900	63,950	4,293	4,032	4,198					
61,950	62,000	4,154	3,893	4,059	63,950	64,000	4,297	4,036	4,202					

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

**\*\* Important:** If your New York adjusted gross income (line 31 of Form IT-201) is more than \$100,000, and your taxable income (line 35 of Form IT-201) is \$65,000 or more, compute your New York State tax from the schedule above, transfer the amount to "Tax Computation Worksheet 1," line 4, on page 20 and complete the worksheet.

If your New York adjusted gross income is more than \$100,000, and your taxable income is less than \$65,000, find your New York State tax from the tax table (pages 45 through 52), transfer the amount to "Tax Computation Worksheet 1," line 4 on page 21 and complete the worksheet.

If your New York adjusted gross income is more than \$150,000, compute your New York State tax by completing "Tax Computation Worksheet 2" on page 21; do not use the state tax table or the schedule above.

Based on Taxable Income - line 35 of Form IT-201  
(or line 18 of Form IT-200)

**Example:** Mr. and Mrs. Jones are filing a joint return. Their taxable income on line 35 of Form IT-201 is \$38,275. First, they find the 38,250 - 38,300 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 \$1,425. This is the tax amount they must write on line 43 of Form IT-201.

At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
<b>Your City of New York tax is:</b>				
38,200	38,250	1,536	1,423	1,520
38,250	38,300	1,538	1,425	1,522
38,300	38,350	1,540	1,427	1,524
38,350	38,400	1,543	1,429	1,527

If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (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
		<b>Your City of New York tax is:</b>					<b>Your City of New York tax is:</b>					<b>Your City of New York tax is:</b>		
\$0	\$10	\$0	\$0	\$0	<b>\$2,000</b>		<b>Your City of New York tax is:</b>			<b>\$4,000</b>		<b>Your City of New York tax is:</b>		
10	25	1	1	1	2,000	2,050	60	60	60	4,000	4,050	119	119	119
25	50	1	1	1	2,050	2,100	61	61	61	4,050	4,100	121	121	121
50	100	2	2	2	2,100	2,150	63	63	63	4,100	4,150	122	122	122
100	150	4	4	4	2,150	2,200	64	64	64	4,150	4,200	124	124	124
150	200	5	5	5	2,200	2,250	66	66	66	4,200	4,250	125	125	125
200	250	7	7	7	2,250	2,300	67	67	67	4,250	4,300	127	127	127
250	300	8	8	8	2,300	2,350	69	69	69	4,300	4,350	128	128	128
300	350	10	10	10	2,350	2,400	70	70	70	4,350	4,400	130	130	130
350	400	11	11	11	2,400	2,450	72	72	72	4,400	4,450	131	131	131
400	450	13	13	13	2,450	2,500	73	73	73	4,450	4,500	132	132	132
450	500	14	14	14	2,500	2,550	75	75	75	4,500	4,550	134	134	134
500	550	16	16	16	2,550	2,600	76	76	76	4,550	4,600	135	135	135
550	600	17	17	17	2,600	2,650	78	78	78	4,600	4,650	137	137	137
600	650	19	19	19	2,650	2,700	79	79	79	4,650	4,700	138	138	138
650	700	20	20	20	2,700	2,750	81	81	81	4,700	4,750	140	140	140
700	750	21	21	21	2,750	2,800	82	82	82	4,750	4,800	141	141	141
750	800	23	23	23	2,800	2,850	84	84	84	4,800	4,850	143	143	143
800	850	24	24	24	2,850	2,900	85	85	85	4,850	4,900	144	144	144
850	900	26	26	26	2,900	2,950	87	87	87	4,900	4,950	146	146	146
900	950	27	27	27	2,950	3,000	88	88	88	4,950	5,000	147	147	147
950	1,000	29	29	29										
<b>1,000</b>		<b>Your City of New York tax is:</b>			<b>3,000</b>		<b>Your City of New York tax is:</b>			<b>5,000</b>		<b>Your City of New York tax is:</b>		
1,000	1,050	30	30	30	3,000	3,050	90	90	90	5,000	5,050	149	149	149
1,050	1,100	32	32	32	3,050	3,100	91	91	91	5,050	5,100	150	150	150
1,100	1,150	33	33	33	3,100	3,150	93	93	93	5,100	5,150	152	152	152
1,150	1,200	35	35	35	3,150	3,200	94	94	94	5,150	5,200	153	153	153
1,200	1,250	36	36	36	3,200	3,250	95	95	95	5,200	5,250	155	155	155
1,250	1,300	38	38	38	3,250	3,300	97	97	97	5,250	5,300	156	156	156
1,300	1,350	39	39	39	3,300	3,350	98	98	98	5,300	5,350	158	158	158
1,350	1,400	41	41	41	3,350	3,400	100	100	100	5,350	5,400	159	159	159
1,400	1,450	42	42	42	3,400	3,450	101	101	101	5,400	5,450	161	161	161
1,450	1,500	44	44	44	3,450	3,500	103	103	103	5,450	5,500	162	162	162
1,500	1,550	45	45	45	3,500	3,550	104	104	104	5,500	5,550	164	164	164
1,550	1,600	47	47	47	3,550	3,600	106	106	106	5,550	5,600	165	165	165
1,600	1,650	48	48	48	3,600	3,650	107	107	107	5,600	5,650	167	167	167
1,650	1,700	50	50	50	3,650	3,700	109	109	109	5,650	5,700	168	168	168
1,700	1,750	51	51	51	3,700	3,750	110	110	110	5,700	5,750	169	169	169
1,750	1,800	53	53	53	3,750	3,800	112	112	112	5,750	5,800	171	171	171
1,800	1,850	54	54	54	3,800	3,850	113	113	113	5,800	5,850	172	172	172
1,850	1,900	56	56	56	3,850	3,900	115	115	115	5,850	5,900	174	174	174
1,900	1,950	57	57	57	3,900	3,950	116	116	116	5,900	5,950	175	175	175
1,950	2,000	58	58	58	3,950	4,000	118	118	118	5,950	6,000	177	177	177

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

If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (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
<b>6,000</b>		Your City of New York tax is:			<b>9,000</b>		Your City of New York tax is:			<b>12,000</b>		Your City of New York tax is:		
6,000	6,050	178	178	178	9,000	9,050	276	267	276	12,000	12,050	396	356	393
6,050	6,100	180	180	180	9,050	9,100	278	269	277	12,050	12,100	398	357	395
6,100	6,150	181	181	181	9,100	9,150	280	270	279	12,100	12,150	400	359	397
6,150	6,200	183	183	183	9,150	9,200	282	272	281	12,150	12,200	402	360	399
6,200	6,250	184	184	184	9,200	9,250	284	273	283	12,200	12,250	404	362	401
6,250	6,300	186	186	186	9,250	9,300	286	275	285	12,250	12,300	406	363	403
6,300	6,350	187	187	187	9,300	9,350	288	276	286	12,300	12,350	408	365	405
6,350	6,400	189	189	189	9,350	9,400	290	278	288	12,350	12,400	410	366	407
6,400	6,450	190	190	190	9,400	9,450	292	279	290	12,400	12,450	412	368	409
6,450	6,500	192	192	192	9,450	9,500	294	280	292	12,450	12,500	414	369	411
6,500	6,550	193	193	193	9,500	9,550	296	282	294	12,500	12,550	416	371	413
6,550	6,600	195	195	195	9,550	9,600	298	283	295	12,550	12,600	418	372	415
6,600	6,650	196	196	196	9,600	9,650	300	285	297	12,600	12,650	420	374	417
6,650	6,700	198	198	198	9,650	9,700	302	286	299	12,650	12,700	422	375	419
6,700	6,750	199	199	199	9,700	9,750	304	288	301	12,700	12,750	424	377	421
6,750	6,800	201	201	201	9,750	9,800	306	289	303	12,750	12,800	426	378	423
6,800	6,850	202	202	202	9,800	9,850	308	291	305	12,800	12,850	428	380	425
6,850	6,900	204	204	204	9,850	9,900	310	292	307	12,850	12,900	430	381	427
6,900	6,950	205	205	205	9,900	9,950	312	294	309	12,900	12,950	432	383	429
6,950	7,000	206	206	206	9,950	10,000	314	295	311	12,950	13,000	434	384	431
<b>7,000</b>		Your City of New York tax is:			<b>10,000</b>		Your City of New York tax is:			<b>13,000</b>		Your City of New York tax is:		
7,000	7,050	208	208	208	10,000	10,050	316	297	313	13,000	13,050	436	386	433
7,050	7,100	209	209	209	10,050	10,100	318	298	315	13,050	13,100	438	387	435
7,100	7,150	211	211	211	10,100	10,150	320	300	317	13,100	13,150	440	389	437
7,150	7,200	212	212	212	10,150	10,200	322	301	319	13,150	13,200	442	390	439
7,200	7,250	214	214	214	10,200	10,250	324	303	321	13,200	13,250	444	391	441
7,250	7,300	215	215	215	10,250	10,300	326	304	323	13,250	13,300	446	393	443
7,300	7,350	217	217	217	10,300	10,350	328	306	325	13,300	13,350	448	394	445
7,350	7,400	218	218	219	10,350	10,400	330	307	327	13,350	13,400	450	396	447
7,400	7,450	220	220	221	10,400	10,450	332	309	329	13,400	13,450	452	397	449
7,450	7,500	221	221	222	10,450	10,500	334	310	331	13,450	13,500	454	399	451
7,500	7,550	223	223	224	10,500	10,550	336	312	333	13,500	13,550	456	400	453
7,550	7,600	224	224	226	10,550	10,600	338	313	335	13,550	13,600	458	402	455
7,600	7,650	226	226	227	10,600	10,650	340	315	337	13,600	13,650	460	403	457
7,650	7,700	227	227	229	10,650	10,700	342	316	339	13,650	13,700	462	405	459
7,700	7,750	229	229	231	10,700	10,750	344	317	341	13,700	13,750	464	406	461
7,750	7,800	230	230	233	10,750	10,800	346	319	343	13,750	13,800	466	408	463
7,800	7,850	232	232	234	10,800	10,850	348	320	345	13,800	13,850	468	409	465
7,850	7,900	233	233	236	10,850	10,900	350	322	347	13,850	13,900	470	411	467
7,900	7,950	235	235	238	10,900	10,950	352	323	349	13,900	13,950	472	412	469
7,950	8,000	236	236	240	10,950	11,000	354	325	351	13,950	14,000	474	414	471
<b>8,000</b>		Your City of New York tax is:			<b>11,000</b>		Your City of New York tax is:			<b>14,000</b>		Your City of New York tax is:		
8,000	8,050	238	238	241	11,000	11,050	356	326	353	14,000	14,050	476	415	473
8,050	8,100	240	239	243	11,050	11,100	358	328	355	14,050	14,100	478	417	475
8,100	8,150	241	241	245	11,100	11,150	360	329	357	14,100	14,150	480	418	477
8,150	8,200	243	242	246	11,150	11,200	362	331	359	14,150	14,200	482	420	479
8,200	8,250	245	243	248	11,200	11,250	364	332	361	14,200	14,250	484	421	481
8,250	8,300	246	245	250	11,250	11,300	366	334	363	14,250	14,300	486	423	483
8,300	8,350	248	246	252	11,300	11,350	368	335	365	14,300	14,350	488	424	485
8,350	8,400	250	248	253	11,350	11,400	370	337	367	14,350	14,400	490	426	487
8,400	8,450	252	249	255	11,400	11,450	372	338	369	14,400	14,450	492	427	489
8,450	8,500	254	251	257	11,450	11,500	374	340	371	14,450	14,500	494	429	491
8,500	8,550	256	252	258	11,500	11,550	376	341	373	14,500	14,550	496	431	493
8,550	8,600	258	254	260	11,550	11,600	378	343	375	14,550	14,600	498	433	495
8,600	8,650	260	255	262	11,600	11,650	380	344	377	14,600	14,650	500	435	497
8,650	8,700	262	257	264	11,650	11,700	382	346	379	14,650	14,700	502	437	499
8,700	8,750	264	258	265	11,700	11,750	384	347	381	14,700	14,750	504	439	501
8,750	8,800	266	260	267	11,750	11,800	386	349	383	14,750	14,800	506	441	503
8,800	8,850	268	261	269	11,800	11,850	388	350	385	14,800	14,850	508	443	505
8,850	8,900	270	263	270	11,850	11,900	390	352	387	14,850	14,900	510	445	507
8,900	8,950	272	264	272	11,900	11,950	392	353	389	14,900	14,950	512	447	509
8,950	9,000	274	266	274	11,950	12,000	394	354	391	14,950	15,000	514	449	511

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

If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (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
<b>15,000</b>		Your City of New York tax is:			<b>18,000</b>		Your City of New York tax is:			<b>21,000</b>		Your City of New York tax is:		
15,000	15,050	516	451	513	18,000	18,050	648	571	633	21,000	21,050	779	691	765
15,050	15,100	518	453	515	18,050	18,100	650	573	635	21,050	21,100	782	693	767
15,100	15,150	520	455	517	18,100	18,150	652	575	637	21,100	21,150	784	695	769
15,150	15,200	523	457	519	18,150	18,200	654	577	640	21,150	21,200	786	697	771
15,200	15,250	525	459	521	18,200	18,250	657	579	642	21,200	21,250	788	699	774
15,250	15,300	527	461	523	18,250	18,300	659	581	644	21,250	21,300	790	701	776
15,300	15,350	529	463	525	18,300	18,350	661	583	646	21,300	21,350	793	703	778
15,350	15,400	531	465	527	18,350	18,400	663	585	648	21,350	21,400	795	705	780
15,400	15,450	534	467	529	18,400	18,450	665	587	651	21,400	21,450	797	707	782
15,450	15,500	536	469	531	18,450	18,500	668	589	653	21,450	21,500	799	709	785
15,500	15,550	538	471	533	18,500	18,550	670	591	655	21,500	21,550	801	711	787
15,550	15,600	540	473	535	18,550	18,600	672	593	657	21,550	21,600	804	713	789
15,600	15,650	542	475	537	18,600	18,650	674	595	659	21,600	21,650	806	715	791
15,650	15,700	545	477	539	18,650	18,700	676	597	662	21,650	21,700	808	717	793
15,700	15,750	547	479	541	18,700	18,750	679	599	664	21,700	21,750	810	719	796
15,750	15,800	549	481	543	18,750	18,800	681	601	666	21,750	21,800	812	721	798
15,800	15,850	551	483	545	18,800	18,850	683	603	668	21,800	21,850	815	723	800
15,850	15,900	553	485	547	18,850	18,900	685	605	670	21,850	21,900	817	725	802
15,900	15,950	556	487	549	18,900	18,950	687	607	673	21,900	21,950	819	727	804
15,950	16,000	558	489	551	18,950	19,000	690	609	675	21,950	22,000	821	729	807
<b>18,000</b>		Your City of New York tax is:			<b>19,000</b>		Your City of New York tax is:			<b>22,000</b>		Your City of New York tax is:		
18,000	18,050	560	491	553	19,000	19,050	692	611	677	22,000	22,050	823	731	809
18,050	18,100	562	493	555	19,050	19,100	694	613	679	22,050	22,100	826	733	811
18,100	18,150	564	495	557	19,100	19,150	696	615	681	22,100	22,150	828	735	813
18,150	18,200	567	497	559	19,150	19,200	698	617	684	22,150	22,200	830	737	815
18,200	18,250	569	499	561	19,200	19,250	700	619	686	22,200	22,250	832	739	817
18,250	18,300	571	501	563	19,250	19,300	703	621	688	22,250	22,300	834	741	820
18,300	18,350	573	503	565	19,300	19,350	705	623	690	22,300	22,350	837	743	822
18,350	18,400	575	505	567	19,350	19,400	707	625	692	22,350	22,400	839	745	824
18,400	18,450	578	507	569	19,400	19,450	709	627	695	22,400	22,450	841	747	826
18,450	18,500	580	509	571	19,450	19,500	711	629	697	22,450	22,500	843	749	828
18,500	18,550	582	511	573	19,500	19,550	714	631	699	22,500	22,550	845	751	831
18,550	18,600	584	513	575	19,550	19,600	716	633	701	22,550	22,600	848	753	833
18,600	18,650	586	515	577	19,600	19,650	718	635	703	22,600	22,650	850	755	835
18,650	18,700	589	517	579	19,650	19,700	720	637	706	22,650	22,700	852	757	837
18,700	18,750	591	519	581	19,700	19,750	722	639	708	22,700	22,750	854	759	839
18,750	18,800	593	521	583	19,750	19,800	725	641	710	22,750	22,800	856	761	842
18,800	18,850	595	523	585	19,800	19,850	727	643	712	22,800	22,850	859	763	844
18,850	18,900	597	525	587	19,850	19,900	729	645	714	22,850	22,900	861	765	846
18,900	18,950	600	527	589	19,900	19,950	731	647	717	22,900	22,950	863	767	848
18,950	19,000	602	529	591	19,950	20,000	733	649	719	22,950	23,000	865	769	850
<b>22,000</b>		Your City of New York tax is:			<b>20,000</b>		Your City of New York tax is:			<b>23,000</b>		Your City of New York tax is:		
22,000	22,050	604	531	593	20,000	20,050	736	651	721	23,000	23,050	867	771	853
22,050	22,100	606	533	595	20,050	20,100	738	653	723	23,050	23,100	869	773	855
22,100	22,150	608	535	597	20,100	20,150	740	655	725	23,100	23,150	872	775	857
22,150	22,200	610	537	599	20,150	20,200	742	657	727	23,150	23,200	874	777	859
22,200	22,250	613	539	601	20,200	20,250	744	659	730	23,200	23,250	876	779	861
22,250	22,300	615	541	603	20,250	20,300	747	661	732	23,250	23,300	878	781	864
22,300	22,350	617	543	605	20,300	20,350	749	663	734	23,300	23,350	880	783	866
22,350	22,400	619	545	607	20,350	20,400	751	665	736	23,350	23,400	883	785	868
22,400	22,450	621	547	609	20,400	20,450	753	667	738	23,400	23,450	885	787	870
22,450	22,500	624	549	611	20,450	20,500	755	669	741	23,450	23,500	887	789	872
22,500	22,550	626	551	613	20,500	20,550	758	671	743	23,500	23,550	889	791	875
22,550	22,600	628	553	615	20,550	20,600	760	673	745	23,550	23,600	891	793	877
22,600	22,650	630	555	617	20,600	20,650	762	675	747	23,600	23,650	894	795	879
22,650	22,700	632	557	619	20,650	20,700	764	677	749	23,650	23,700	896	797	881
22,700	22,750	635	559	621	20,700	20,750	766	679	752	23,700	23,750	898	799	883
22,750	22,800	637	561	623	20,750	20,800	769	681	754	23,750	23,800	900	801	886
22,800	22,850	639	563	625	20,800	20,850	771	683	756	23,800	23,850	902	803	888
22,850	22,900	641	565	627	20,850	20,900	773	685	758	23,850	23,900	905	805	890
22,900	22,950	643	567	629	20,900	20,950	775	687	760	23,900	23,950	907	807	892
22,950	23,000	646	569	631	20,950	21,000	777	689	763	23,950	24,000	909	809	894

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

If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (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
<b>24,000</b>		Your City of New York tax is:			<b>27,000</b>		Your City of New York tax is:			<b>30,000</b>		Your City of New York tax is:		
24,000	24,050	911	811	896	27,000	27,050	1,043	931	1,028	30,000	30,050	1,175	1,063	1,159
24,050	24,100	913	813	899	27,050	27,100	1,045	933	1,030	30,050	30,100	1,177	1,065	1,161
24,100	24,150	916	815	901	27,100	27,150	1,048	935	1,033	30,100	30,150	1,180	1,067	1,164
24,150	24,200	918	817	903	27,150	27,200	1,050	938	1,035	30,150	30,200	1,182	1,069	1,166
24,200	24,250	920	819	905	27,200	27,250	1,052	940	1,037	30,200	30,250	1,184	1,072	1,168
24,250	24,300	922	821	907	27,250	27,300	1,054	942	1,039	30,250	30,300	1,186	1,074	1,170
24,300	24,350	924	823	910	27,300	27,350	1,056	944	1,041	30,300	30,350	1,188	1,076	1,172
24,350	24,400	927	825	912	27,350	27,400	1,059	946	1,044	30,350	30,400	1,191	1,078	1,175
24,400	24,450	929	827	914	27,400	27,450	1,061	949	1,046	30,400	30,450	1,193	1,080	1,177
24,450	24,500	931	829	916	27,450	27,500	1,063	951	1,048	30,450	30,500	1,195	1,083	1,179
24,500	24,550	933	831	918	27,500	27,550	1,065	953	1,050	30,500	30,550	1,197	1,085	1,181
24,550	24,600	935	833	921	27,550	27,600	1,067	955	1,052	30,550	30,600	1,199	1,087	1,183
24,600	24,650	938	835	923	27,600	27,650	1,070	957	1,055	30,600	30,650	1,202	1,089	1,186
24,650	24,700	940	837	925	27,650	27,700	1,072	960	1,057	30,650	30,700	1,204	1,091	1,188
24,700	24,750	942	839	927	27,700	27,750	1,074	962	1,059	30,700	30,750	1,206	1,094	1,190
24,750	24,800	944	841	929	27,750	27,800	1,076	964	1,061	30,750	30,800	1,208	1,096	1,192
24,800	24,850	946	843	932	27,800	27,850	1,078	966	1,063	30,800	30,850	1,210	1,098	1,194
24,850	24,900	949	845	934	27,850	27,900	1,081	968	1,066	30,850	30,900	1,213	1,100	1,197
24,900	24,950	951	847	936	27,900	27,950	1,083	971	1,068	30,900	30,950	1,215	1,102	1,199
24,950	25,000	953	849	938	27,950	28,000	1,085	973	1,070	30,950	31,000	1,217	1,105	1,201
<b>25,000</b>		Your City of New York tax is:			<b>28,000</b>		Your City of New York tax is:			<b>31,000</b>		Your City of New York tax is:		
25,000	25,050	955	851	940	28,000	28,050	1,087	975	1,072	31,000	31,050	1,219	1,107	1,203
25,050	25,100	957	853	943	28,050	28,100	1,089	977	1,074	31,050	31,100	1,221	1,109	1,205
25,100	25,150	960	855	945	28,100	28,150	1,092	979	1,076	31,100	31,150	1,224	1,111	1,208
25,150	25,200	962	857	947	28,150	28,200	1,094	982	1,079	31,150	31,200	1,226	1,113	1,210
25,200	25,250	964	859	949	28,200	28,250	1,096	984	1,081	31,200	31,250	1,228	1,115	1,212
25,250	25,300	966	861	951	28,250	28,300	1,098	986	1,083	31,250	31,300	1,230	1,118	1,214
25,300	25,350	968	863	954	28,300	28,350	1,100	988	1,085	31,300	31,350	1,232	1,120	1,216
25,350	25,400	971	865	956	28,350	28,400	1,103	990	1,087	31,350	31,400	1,235	1,122	1,219
25,400	25,450	973	867	958	28,400	28,450	1,105	993	1,090	31,400	31,450	1,237	1,124	1,221
25,450	25,500	975	869	960	28,450	28,500	1,107	995	1,092	31,450	31,500	1,239	1,126	1,223
25,500	25,550	977	871	962	28,500	28,550	1,109	997	1,094	31,500	31,550	1,241	1,129	1,225
25,550	25,600	979	873	965	28,550	28,600	1,111	999	1,096	31,550	31,600	1,243	1,131	1,227
25,600	25,650	982	875	967	28,600	28,650	1,114	1,001	1,098	31,600	31,650	1,246	1,133	1,230
25,650	25,700	984	877	969	28,650	28,700	1,116	1,004	1,101	31,650	31,700	1,248	1,135	1,232
25,700	25,750	986	879	971	28,700	28,750	1,118	1,006	1,103	31,700	31,750	1,250	1,137	1,234
25,750	25,800	988	881	973	28,750	28,800	1,120	1,008	1,105	31,750	31,800	1,252	1,140	1,236
25,800	25,850	990	883	976	28,800	28,850	1,122	1,010	1,107	31,800	31,850	1,254	1,142	1,238
25,850	25,900	993	885	978	28,850	28,900	1,125	1,012	1,109	31,850	31,900	1,257	1,144	1,241
25,900	25,950	995	887	980	28,900	28,950	1,127	1,015	1,112	31,900	31,950	1,259	1,146	1,243
25,950	26,000	997	889	982	28,950	29,000	1,129	1,017	1,114	31,950	32,000	1,261	1,148	1,245
<b>26,000</b>		Your City of New York tax is:			<b>29,000</b>		Your City of New York tax is:			<b>32,000</b>		Your City of New York tax is:		
26,000	26,050	999	891	984	29,000	29,050	1,131	1,019	1,116	32,000	32,050	1,263	1,151	1,247
26,050	26,100	1,001	893	986	29,050	29,100	1,133	1,021	1,118	32,050	32,100	1,265	1,153	1,249
26,100	26,150	1,004	895	989	29,100	29,150	1,136	1,023	1,120	32,100	32,150	1,268	1,155	1,252
26,150	26,200	1,006	897	991	29,150	29,200	1,138	1,025	1,122	32,150	32,200	1,270	1,157	1,254
26,200	26,250	1,008	899	993	29,200	29,250	1,140	1,028	1,125	32,200	32,250	1,272	1,159	1,256
26,250	26,300	1,010	901	995	29,250	29,300	1,142	1,030	1,127	32,250	32,300	1,274	1,162	1,258
26,300	26,350	1,012	903	997	29,300	29,350	1,144	1,032	1,129	32,300	32,350	1,276	1,164	1,260
26,350	26,400	1,015	905	1,000	29,350	29,400	1,147	1,034	1,131	32,350	32,400	1,279	1,166	1,263
26,400	26,450	1,017	907	1,002	29,400	29,450	1,149	1,036	1,133	32,400	32,450	1,281	1,168	1,265
26,450	26,500	1,019	909	1,004	29,450	29,500	1,151	1,039	1,135	32,450	32,500	1,283	1,170	1,267
26,500	26,550	1,021	911	1,006	29,500	29,550	1,153	1,041	1,138	32,500	32,550	1,285	1,173	1,269
26,550	26,600	1,023	913	1,008	29,550	29,600	1,155	1,043	1,140	32,550	32,600	1,287	1,175	1,271
26,600	26,650	1,026	915	1,011	29,600	29,650	1,158	1,045	1,142	32,600	32,650	1,290	1,177	1,274
26,650	26,700	1,028	917	1,013	29,650	29,700	1,160	1,047	1,144	32,650	32,700	1,292	1,179	1,276
26,700	26,750	1,030	919	1,015	29,700	29,750	1,162	1,050	1,146	32,700	32,750	1,294	1,181	1,278
26,750	26,800	1,032	921	1,017	29,750	29,800	1,164	1,052	1,148	32,750	32,800	1,296	1,184	1,280
26,800	26,850	1,034	923	1,019	29,800	29,850	1,166	1,054	1,151	32,800	32,850	1,298	1,186	1,282
26,850	26,900	1,037	925	1,022	29,850	29,900	1,169	1,056	1,153	32,850	32,900	1,301	1,188	1,285
26,900	26,950	1,039	927	1,024	29,900	29,950	1,171	1,058	1,155	32,900	32,950	1,303	1,190	1,287
26,950	27,000	1,041	929	1,026	29,950	30,000	1,173	1,061	1,157	32,950	33,000	1,305	1,192	1,289

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

If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (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
<b>33,000</b>		Your City of New York tax is:			<b>36,000</b>		Your City of New York tax is:			<b>39,000</b>		Your City of New York tax is:		
33,000	33,050	1,307	1,194	1,291	36,000	36,050	1,439	1,326	1,423	39,000	39,050	1,571	1,458	1,555
33,050	33,100	1,309	1,197	1,293	36,050	36,100	1,441	1,328	1,425	39,050	39,100	1,573	1,460	1,557
33,100	33,150	1,312	1,199	1,296	36,100	36,150	1,444	1,331	1,428	39,100	39,150	1,576	1,462	1,560
33,150	33,200	1,314	1,201	1,298	36,150	36,200	1,446	1,333	1,430	39,150	39,200	1,578	1,464	1,562
33,200	33,250	1,316	1,203	1,300	36,200	36,250	1,448	1,335	1,432	39,200	39,250	1,580	1,467	1,564
33,250	33,300	1,318	1,205	1,302	36,250	36,300	1,450	1,337	1,434	39,250	39,300	1,582	1,469	1,566
33,300	33,350	1,320	1,208	1,304	36,300	36,350	1,452	1,339	1,436	39,300	39,350	1,584	1,471	1,568
33,350	33,400	1,323	1,210	1,307	36,350	36,400	1,455	1,342	1,439	39,350	39,400	1,587	1,473	1,571
33,400	33,450	1,325	1,212	1,309	36,400	36,450	1,457	1,344	1,441	39,400	39,450	1,589	1,475	1,573
33,450	33,500	1,327	1,214	1,311	36,450	36,500	1,459	1,346	1,443	39,450	39,500	1,591	1,478	1,575
33,500	33,550	1,329	1,216	1,313	36,500	36,550	1,461	1,348	1,445	39,500	39,550	1,593	1,480	1,577
33,550	33,600	1,331	1,219	1,315	36,550	36,600	1,463	1,350	1,447	39,550	39,600	1,595	1,482	1,579
33,600	33,650	1,334	1,221	1,318	36,600	36,650	1,466	1,353	1,450	39,600	39,650	1,598	1,484	1,582
33,650	33,700	1,336	1,223	1,320	36,650	36,700	1,468	1,355	1,452	39,650	39,700	1,600	1,486	1,584
33,700	33,750	1,338	1,225	1,322	36,700	36,750	1,470	1,357	1,454	39,700	39,750	1,602	1,489	1,586
33,750	33,800	1,340	1,227	1,324	36,750	36,800	1,472	1,359	1,456	39,750	39,800	1,604	1,491	1,588
33,800	33,850	1,342	1,230	1,326	36,800	36,850	1,474	1,361	1,458	39,800	39,850	1,606	1,493	1,590
33,850	33,900	1,345	1,232	1,329	36,850	36,900	1,477	1,364	1,461	39,850	39,900	1,609	1,495	1,593
33,900	33,950	1,347	1,234	1,331	36,900	36,950	1,479	1,366	1,463	39,900	39,950	1,611	1,497	1,595
33,950	34,000	1,349	1,236	1,333	36,950	37,000	1,481	1,368	1,465	39,950	40,000	1,613	1,500	1,597
<b>34,000</b>		Your City of New York tax is:			<b>37,000</b>		Your City of New York tax is:			<b>40,000</b>		Your City of New York tax is:		
34,000	34,050	1,351	1,238	1,335	37,000	37,050	1,483	1,370	1,467	40,000	40,050	1,615	1,502	1,599
34,050	34,100	1,353	1,241	1,337	37,050	37,100	1,485	1,372	1,469	40,050	40,100	1,617	1,504	1,601
34,100	34,150	1,356	1,243	1,340	37,100	37,150	1,488	1,374	1,472	40,100	40,150	1,620	1,506	1,604
34,150	34,200	1,358	1,245	1,342	37,150	37,200	1,490	1,377	1,474	40,150	40,200	1,622	1,508	1,606
34,200	34,250	1,360	1,247	1,344	37,200	37,250	1,492	1,379	1,476	40,200	40,250	1,624	1,511	1,608
34,250	34,300	1,362	1,249	1,346	37,250	37,300	1,494	1,381	1,478	40,250	40,300	1,626	1,513	1,610
34,300	34,350	1,364	1,252	1,348	37,300	37,350	1,496	1,383	1,480	40,300	40,350	1,628	1,515	1,612
34,350	34,400	1,367	1,254	1,351	37,350	37,400	1,499	1,385	1,483	40,350	40,400	1,631	1,517	1,615
34,400	34,450	1,369	1,256	1,353	37,400	37,450	1,501	1,388	1,485	40,400	40,450	1,633	1,519	1,617
34,450	34,500	1,371	1,258	1,355	37,450	37,500	1,503	1,390	1,487	40,450	40,500	1,635	1,522	1,619
34,500	34,550	1,373	1,260	1,357	37,500	37,550	1,505	1,392	1,489	40,500	40,550	1,637	1,524	1,621
34,550	34,600	1,375	1,263	1,359	37,550	37,600	1,507	1,394	1,491	40,550	40,600	1,639	1,526	1,623
34,600	34,650	1,378	1,265	1,362	37,600	37,650	1,510	1,396	1,494	40,600	40,650	1,642	1,528	1,626
34,650	34,700	1,380	1,267	1,364	37,650	37,700	1,512	1,399	1,496	40,650	40,700	1,644	1,530	1,628
34,700	34,750	1,382	1,269	1,366	37,700	37,750	1,514	1,401	1,498	40,700	40,750	1,646	1,533	1,630
34,750	34,800	1,384	1,271	1,368	37,750	37,800	1,516	1,403	1,500	40,750	40,800	1,648	1,535	1,632
34,800	34,850	1,386	1,274	1,370	37,800	37,850	1,518	1,405	1,502	40,800	40,850	1,650	1,537	1,634
34,850	34,900	1,389	1,276	1,373	37,850	37,900	1,521	1,407	1,505	40,850	40,900	1,653	1,539	1,637
34,900	34,950	1,391	1,278	1,375	37,900	37,950	1,523	1,410	1,507	40,900	40,950	1,655	1,541	1,639
34,950	35,000	1,393	1,280	1,377	37,950	38,000	1,525	1,412	1,509	40,950	41,000	1,657	1,544	1,641
<b>35,000</b>		Your City of New York tax is:			<b>38,000</b>		Your City of New York tax is:			<b>41,000</b>		Your City of New York tax is:		
35,000	35,050	1,395	1,282	1,379	38,000	38,050	1,527	1,414	1,511	41,000	41,050	1,659	1,546	1,643
35,050	35,100	1,397	1,284	1,381	38,050	38,100	1,529	1,416	1,513	41,050	41,100	1,661	1,548	1,645
35,100	35,150	1,400	1,287	1,384	38,100	38,150	1,532	1,418	1,516	41,100	41,150	1,664	1,550	1,648
35,150	35,200	1,402	1,289	1,386	38,150	38,200	1,534	1,421	1,518	41,150	41,200	1,666	1,552	1,650
35,200	35,250	1,404	1,291	1,388	38,200	38,250	1,536	1,423	1,520	41,200	41,250	1,668	1,554	1,652
35,250	35,300	1,406	1,293	1,390	38,250	38,300	1,538	1,425	1,522	41,250	41,300	1,670	1,557	1,654
35,300	35,350	1,408	1,295	1,392	38,300	38,350	1,540	1,427	1,524	41,300	41,350	1,672	1,559	1,656
35,350	35,400	1,411	1,298	1,395	38,350	38,400	1,543	1,429	1,527	41,350	41,400	1,675	1,561	1,659
35,400	35,450	1,413	1,300	1,397	38,400	38,450	1,545	1,432	1,529	41,400	41,450	1,677	1,563	1,661
35,450	35,500	1,415	1,302	1,399	38,450	38,500	1,547	1,434	1,531	41,450	41,500	1,679	1,565	1,663
35,500	35,550	1,417	1,304	1,401	38,500	38,550	1,549	1,436	1,533	41,500	41,550	1,681	1,568	1,665
35,550	35,600	1,419	1,306	1,403	38,550	38,600	1,551	1,438	1,535	41,550	41,600	1,683	1,570	1,667
35,600	35,650	1,422	1,309	1,406	38,600	38,650	1,554	1,440	1,538	41,600	41,650	1,686	1,572	1,670
35,650	35,700	1,424	1,311	1,408	38,650	38,700	1,556	1,443	1,540	41,650	41,700	1,688	1,574	1,672
35,700	35,750	1,426	1,313	1,410	38,700	38,750	1,558	1,445	1,542	41,700	41,750	1,690	1,576	1,674
35,750	35,800	1,428	1,315	1,412	38,750	38,800	1,560	1,447	1,544	41,750	41,800	1,692	1,579	1,676
35,800	35,850	1,430	1,317	1,414	38,800	38,850	1,562	1,449	1,546	41,800	41,850	1,694	1,581	1,678
35,850	35,900	1,433	1,320	1,417	38,850	38,900	1,565	1,451	1,549	41,850	41,900	1,697	1,583	1,681
35,900	35,950	1,435	1,322	1,419	38,900	38,950	1,567	1,454	1,551	41,900	41,950	1,699	1,585	1,683
35,950	36,000	1,437	1,324	1,421	38,950	39,000	1,569	1,456	1,553	41,950	42,000	1,701	1,587	1,685

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

If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (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
<b>42,000</b>		Your City of New York tax is:			<b>45,000</b>		Your City of New York tax is:			<b>48,000</b>		Your City of New York tax is:		
42,000	42,050	1,703	1,590	1,687	45,000	45,050	1,835	1,721	1,819	48,000	48,050	1,967	1,853	1,951
42,050	42,100	1,705	1,592	1,689	45,050	45,100	1,837	1,723	1,821	48,050	48,100	1,969	1,855	1,953
42,100	42,150	1,708	1,594	1,692	45,100	45,150	1,840	1,726	1,824	48,100	48,150	1,972	1,858	1,956
42,150	42,200	1,710	1,596	1,694	45,150	45,200	1,842	1,728	1,826	48,150	48,200	1,974	1,860	1,958
42,200	42,250	1,712	1,598	1,696	45,200	45,250	1,844	1,730	1,828	48,200	48,250	1,976	1,862	1,960
42,250	42,300	1,714	1,601	1,698	45,250	45,300	1,846	1,732	1,830	48,250	48,300	1,978	1,864	1,962
42,300	42,350	1,716	1,603	1,700	45,300	45,350	1,848	1,734	1,832	48,300	48,350	1,980	1,866	1,964
42,350	42,400	1,719	1,605	1,703	45,350	45,400	1,851	1,737	1,835	48,350	48,400	1,983	1,869	1,967
42,400	42,450	1,721	1,607	1,705	45,400	45,450	1,853	1,739	1,837	48,400	48,450	1,985	1,871	1,969
42,450	42,500	1,723	1,609	1,707	45,450	45,500	1,855	1,741	1,839	48,450	48,500	1,987	1,873	1,971
42,500	42,550	1,725	1,612	1,709	45,500	45,550	1,857	1,743	1,841	48,500	48,550	1,989	1,875	1,973
42,550	42,600	1,727	1,614	1,711	45,550	45,600	1,859	1,745	1,843	48,550	48,600	1,991	1,877	1,975
42,600	42,650	1,730	1,616	1,714	45,600	45,650	1,862	1,748	1,846	48,600	48,650	1,994	1,880	1,978
42,650	42,700	1,732	1,618	1,716	45,650	45,700	1,864	1,750	1,848	48,650	48,700	1,996	1,882	1,980
42,700	42,750	1,734	1,620	1,718	45,700	45,750	1,866	1,752	1,850	48,700	48,750	1,998	1,884	1,982
42,750	42,800	1,736	1,623	1,720	45,750	45,800	1,868	1,754	1,852	48,750	48,800	2,000	1,886	1,984
42,800	42,850	1,738	1,625	1,722	45,800	45,850	1,870	1,756	1,854	48,800	48,850	2,002	1,888	1,986
42,850	42,900	1,741	1,627	1,725	45,850	45,900	1,873	1,759	1,857	48,850	48,900	2,005	1,891	1,989
42,900	42,950	1,743	1,629	1,727	45,900	45,950	1,875	1,761	1,859	48,900	48,950	2,007	1,893	1,991
42,950	43,000	1,745	1,631	1,729	45,950	46,000	1,877	1,763	1,861	48,950	49,000	2,009	1,895	1,993
<b>43,000</b>		Your City of New York tax is:			<b>46,000</b>		Your City of New York tax is:			<b>49,000</b>		Your City of New York tax is:		
43,000	43,050	1,747	1,633	1,731	46,000	46,050	1,879	1,765	1,863	49,000	49,050	2,011	1,897	1,995
43,050	43,100	1,749	1,636	1,733	46,050	46,100	1,881	1,767	1,865	49,050	49,100	2,013	1,899	1,997
43,100	43,150	1,752	1,638	1,736	46,100	46,150	1,884	1,770	1,868	49,100	49,150	2,016	1,902	2,000
43,150	43,200	1,754	1,640	1,738	46,150	46,200	1,886	1,772	1,870	49,150	49,200	2,018	1,904	2,002
43,200	43,250	1,756	1,642	1,740	46,200	46,250	1,888	1,774	1,872	49,200	49,250	2,020	1,906	2,004
43,250	43,300	1,758	1,644	1,742	46,250	46,300	1,890	1,776	1,874	49,250	49,300	2,022	1,908	2,006
43,300	43,350	1,760	1,647	1,744	46,300	46,350	1,892	1,778	1,876	49,300	49,350	2,024	1,910	2,008
43,350	43,400	1,763	1,649	1,747	46,350	46,400	1,895	1,781	1,879	49,350	49,400	2,027	1,913	2,011
43,400	43,450	1,765	1,651	1,749	46,400	46,450	1,897	1,783	1,881	49,400	49,450	2,029	1,915	2,013
43,450	43,500	1,767	1,653	1,751	46,450	46,500	1,899	1,785	1,883	49,450	49,500	2,031	1,917	2,015
43,500	43,550	1,769	1,655	1,753	46,500	46,550	1,901	1,787	1,885	49,500	49,550	2,033	1,919	2,017
43,550	43,600	1,771	1,658	1,755	46,550	46,600	1,903	1,789	1,887	49,550	49,600	2,035	1,921	2,019
43,600	43,650	1,774	1,660	1,758	46,600	46,650	1,906	1,792	1,890	49,600	49,650	2,038	1,924	2,022
43,650	43,700	1,776	1,662	1,760	46,650	46,700	1,908	1,794	1,892	49,650	49,700	2,040	1,926	2,024
43,700	43,750	1,778	1,664	1,762	46,700	46,750	1,910	1,796	1,894	49,700	49,750	2,042	1,928	2,026
43,750	43,800	1,780	1,666	1,764	46,750	46,800	1,912	1,798	1,896	49,750	49,800	2,044	1,930	2,028
43,800	43,850	1,782	1,669	1,766	46,800	46,850	1,914	1,800	1,898	49,800	49,850	2,046	1,932	2,030
43,850	43,900	1,785	1,671	1,769	46,850	46,900	1,917	1,803	1,901	49,850	49,900	2,049	1,935	2,033
43,900	43,950	1,787	1,673	1,771	46,900	46,950	1,919	1,805	1,903	49,900	49,950	2,051	1,937	2,035
43,950	44,000	1,789	1,675	1,773	46,950	47,000	1,921	1,807	1,905	49,950	50,000	2,053	1,939	2,037
<b>44,000</b>		Your City of New York tax is:			<b>47,000</b>		Your City of New York tax is:			<b>50,000</b>		Your City of New York tax is:		
44,000	44,050	1,791	1,677	1,775	47,000	47,050	1,923	1,809	1,907	50,000	50,050	2,055	1,941	2,039
44,050	44,100	1,793	1,680	1,777	47,050	47,100	1,925	1,811	1,909	50,050	50,100	2,057	1,943	2,041
44,100	44,150	1,796	1,682	1,780	47,100	47,150	1,928	1,814	1,912	50,100	50,150	2,060	1,946	2,044
44,150	44,200	1,798	1,684	1,782	47,150	47,200	1,930	1,816	1,914	50,150	50,200	2,062	1,948	2,046
44,200	44,250	1,800	1,686	1,784	47,200	47,250	1,932	1,818	1,916	50,200	50,250	2,064	1,950	2,048
44,250	44,300	1,802	1,688	1,786	47,250	47,300	1,934	1,820	1,918	50,250	50,300	2,066	1,952	2,050
44,300	44,350	1,804	1,691	1,788	47,300	47,350	1,936	1,822	1,920	50,300	50,350	2,068	1,954	2,052
44,350	44,400	1,807	1,693	1,791	47,350	47,400	1,939	1,825	1,923	50,350	50,400	2,071	1,957	2,055
44,400	44,450	1,809	1,695	1,793	47,400	47,450	1,941	1,827	1,925	50,400	50,450	2,073	1,959	2,057
44,450	44,500	1,811	1,697	1,795	47,450	47,500	1,943	1,829	1,927	50,450	50,500	2,075	1,961	2,059
44,500	44,550	1,813	1,699	1,797	47,500	47,550	1,945	1,831	1,929	50,500	50,550	2,077	1,963	2,061
44,550	44,600	1,815	1,702	1,799	47,550	47,600	1,947	1,833	1,931	50,550	50,600	2,079	1,965	2,063
44,600	44,650	1,818	1,704	1,802	47,600	47,650	1,950	1,836	1,934	50,600	50,650	2,082	1,968	2,066
44,650	44,700	1,820	1,706	1,804	47,650	47,700	1,952	1,838	1,936	50,650	50,700	2,084	1,970	2,068
44,700	44,750	1,822	1,708	1,806	47,700	47,750	1,954	1,840	1,938	50,700	50,750	2,086	1,972	2,070
44,750	44,800	1,824	1,710	1,808	47,750	47,800	1,956	1,842	1,940	50,750	50,800	2,088	1,974	2,072
44,800	44,850	1,826	1,713	1,810	47,800	47,850	1,958	1,844	1,942	50,800	50,850	2,090	1,976	2,074
44,850	44,900	1,829	1,715	1,813	47,850	47,900	1,961	1,847	1,945	50,850	50,900	2,093	1,979	2,077
44,900	44,950	1,831	1,717	1,815	47,900	47,950	1,963	1,849	1,947	50,900	50,950	2,095	1,981	2,079
44,950	45,000	1,833	1,719	1,817	47,950	48,000	1,965	1,851	1,949	50,950	51,000	2,097	1,983	2,081

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

If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (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
<b>51,000</b>		Your City of New York tax is:			<b>54,000</b>		Your City of New York tax is:			<b>57,000</b>		Your City of New York tax is:		
51,000	51,050	2,099	1,985	2,083	54,000	54,050	2,231	2,117	2,215	57,000	57,050	2,363	2,249	2,347
51,050	51,100	2,101	1,987	2,085	54,050	54,100	2,233	2,119	2,217	57,050	57,100	2,365	2,251	2,349
51,100	51,150	2,104	1,990	2,088	54,100	54,150	2,236	2,122	2,220	57,100	57,150	2,368	2,254	2,352
51,150	51,200	2,106	1,992	2,090	54,150	54,200	2,238	2,124	2,222	57,150	57,200	2,370	2,256	2,354
51,200	51,250	2,108	1,994	2,092	54,200	54,250	2,240	2,126	2,224	57,200	57,250	2,372	2,258	2,356
51,250	51,300	2,110	1,996	2,094	54,250	54,300	2,242	2,128	2,226	57,250	57,300	2,374	2,260	2,358
51,300	51,350	2,112	1,998	2,096	54,300	54,350	2,244	2,130	2,228	57,300	57,350	2,376	2,262	2,360
51,350	51,400	2,115	2,001	2,099	54,350	54,400	2,247	2,133	2,231	57,350	57,400	2,379	2,265	2,363
51,400	51,450	2,117	2,003	2,101	54,400	54,450	2,249	2,135	2,233	57,400	57,450	2,381	2,267	2,365
51,450	51,500	2,119	2,005	2,103	54,450	54,500	2,251	2,137	2,235	57,450	57,500	2,383	2,269	2,367
51,500	51,550	2,121	2,007	2,105	54,500	54,550	2,253	2,139	2,237	57,500	57,550	2,385	2,271	2,369
51,550	51,600	2,123	2,009	2,107	54,550	54,600	2,255	2,141	2,239	57,550	57,600	2,387	2,273	2,371
51,600	51,650	2,126	2,012	2,110	54,600	54,650	2,258	2,144	2,242	57,600	57,650	2,390	2,276	2,374
51,650	51,700	2,128	2,014	2,112	54,650	54,700	2,260	2,146	2,244	57,650	57,700	2,392	2,278	2,376
51,700	51,750	2,130	2,016	2,114	54,700	54,750	2,262	2,148	2,246	57,700	57,750	2,394	2,280	2,378
51,750	51,800	2,132	2,018	2,116	54,750	54,800	2,264	2,150	2,248	57,750	57,800	2,396	2,282	2,380
51,800	51,850	2,134	2,020	2,118	54,800	54,850	2,266	2,152	2,250	57,800	57,850	2,398	2,284	2,382
51,850	51,900	2,137	2,023	2,121	54,850	54,900	2,269	2,155	2,253	57,850	57,900	2,401	2,287	2,385
51,900	51,950	2,139	2,025	2,123	54,900	54,950	2,271	2,157	2,255	57,900	57,950	2,403	2,289	2,387
51,950	52,000	2,141	2,027	2,125	54,950	55,000	2,273	2,159	2,257	57,950	58,000	2,405	2,291	2,389
<b>52,000</b>		Your City of New York tax is:			<b>55,000</b>		Your City of New York tax is:			<b>58,000</b>		Your City of New York tax is:		
52,000	52,050	2,143	2,029	2,127	55,000	55,050	2,275	2,161	2,259	58,000	58,050	2,407	2,293	2,391
52,050	52,100	2,145	2,031	2,129	55,050	55,100	2,277	2,163	2,261	58,050	58,100	2,409	2,295	2,393
52,100	52,150	2,148	2,034	2,132	55,100	55,150	2,280	2,166	2,264	58,100	58,150	2,412	2,298	2,396
52,150	52,200	2,150	2,036	2,134	55,150	55,200	2,282	2,168	2,266	58,150	58,200	2,414	2,300	2,398
52,200	52,250	2,152	2,038	2,136	55,200	55,250	2,284	2,170	2,268	58,200	58,250	2,416	2,302	2,400
52,250	52,300	2,154	2,040	2,138	55,250	55,300	2,286	2,172	2,270	58,250	58,300	2,418	2,304	2,402
52,300	52,350	2,156	2,042	2,140	55,300	55,350	2,288	2,174	2,272	58,300	58,350	2,420	2,306	2,404
52,350	52,400	2,159	2,045	2,143	55,350	55,400	2,291	2,177	2,275	58,350	58,400	2,423	2,309	2,407
52,400	52,450	2,161	2,047	2,145	55,400	55,450	2,293	2,179	2,277	58,400	58,450	2,425	2,311	2,409
52,450	52,500	2,163	2,049	2,147	55,450	55,500	2,295	2,181	2,279	58,450	58,500	2,427	2,313	2,411
52,500	52,550	2,165	2,051	2,149	55,500	55,550	2,297	2,183	2,281	58,500	58,550	2,429	2,315	2,413
52,550	52,600	2,167	2,053	2,151	55,550	55,600	2,299	2,185	2,283	58,550	58,600	2,431	2,317	2,415
52,600	52,650	2,170	2,056	2,154	55,600	55,650	2,302	2,188	2,286	58,600	58,650	2,434	2,320	2,418
52,650	52,700	2,172	2,058	2,156	55,650	55,700	2,304	2,190	2,288	58,650	58,700	2,436	2,322	2,420
52,700	52,750	2,174	2,060	2,158	55,700	55,750	2,306	2,192	2,290	58,700	58,750	2,438	2,324	2,422
52,750	52,800	2,176	2,062	2,160	55,750	55,800	2,308	2,194	2,292	58,750	58,800	2,440	2,326	2,424
52,800	52,850	2,178	2,064	2,162	55,800	55,850	2,310	2,196	2,294	58,800	58,850	2,442	2,328	2,426
52,850	52,900	2,181	2,067	2,165	55,850	55,900	2,313	2,199	2,297	58,850	58,900	2,445	2,331	2,429
52,900	52,950	2,183	2,069	2,167	55,900	55,950	2,315	2,201	2,299	58,900	58,950	2,447	2,333	2,431
52,950	53,000	2,185	2,071	2,169	55,950	56,000	2,317	2,203	2,301	58,950	59,000	2,449	2,335	2,433
<b>53,000</b>		Your City of New York tax is:			<b>56,000</b>		Your City of New York tax is:			<b>59,000</b>		Your City of New York tax is:		
53,000	53,050	2,187	2,073	2,171	56,000	56,050	2,319	2,205	2,303	59,000	59,050	2,451	2,337	2,435
53,050	53,100	2,189	2,075	2,173	56,050	56,100	2,321	2,207	2,305	59,050	59,100	2,453	2,339	2,437
53,100	53,150	2,192	2,078	2,176	56,100	56,150	2,324	2,210	2,308	59,100	59,150	2,456	2,342	2,440
53,150	53,200	2,194	2,080	2,178	56,150	56,200	2,326	2,212	2,310	59,150	59,200	2,458	2,344	2,442
53,200	53,250	2,196	2,082	2,180	56,200	56,250	2,328	2,214	2,312	59,200	59,250	2,460	2,346	2,444
53,250	53,300	2,198	2,084	2,182	56,250	56,300	2,330	2,216	2,314	59,250	59,300	2,462	2,348	2,446
53,300	53,350	2,200	2,086	2,184	56,300	56,350	2,332	2,218	2,316	59,300	59,350	2,464	2,350	2,448
53,350	53,400	2,203	2,089	2,187	56,350	56,400	2,335	2,221	2,319	59,350	59,400	2,467	2,353	2,451
53,400	53,450	2,205	2,091	2,189	56,400	56,450	2,337	2,223	2,321	59,400	59,450	2,469	2,355	2,453
53,450	53,500	2,207	2,093	2,191	56,450	56,500	2,339	2,225	2,323	59,450	59,500	2,471	2,357	2,455
53,500	53,550	2,209	2,095	2,193	56,500	56,550	2,341	2,227	2,325	59,500	59,550	2,473	2,359	2,457
53,550	53,600	2,211	2,097	2,195	56,550	56,600	2,343	2,229	2,327	59,550	59,600	2,475	2,361	2,459
53,600	53,650	2,214	2,100	2,198	56,600	56,650	2,346	2,232	2,330	59,600	59,650	2,478	2,364	2,462
53,650	53,700	2,216	2,102	2,200	56,650	56,700	2,348	2,234	2,332	59,650	59,700	2,480	2,366	2,464
53,700	53,750	2,218	2,104	2,202	56,700	56,750	2,350	2,236	2,334	59,700	59,750	2,482	2,368	2,466
53,750	53,800	2,220	2,106	2,204	56,750	56,800	2,352	2,238	2,336	59,750	59,800	2,484	2,370	2,468
53,800	53,850	2,222	2,108	2,206	56,800	56,850	2,354	2,240	2,338	59,800	59,850	2,486	2,372	2,470
53,850	53,900	2,225	2,111	2,209	56,850	56,900	2,357	2,243	2,341	59,850	59,900	2,489	2,375	2,473
53,900	53,950	2,227	2,113	2,211	56,900	56,950	2,359	2,245	2,343	59,900	59,950	2,491	2,377	2,475
53,950	54,000	2,229	2,115	2,213	56,950	57,000	2,361	2,247	2,345	59,950	60,000	2,493	2,379	2,477

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

If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (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
<b>60,000</b>		Your City of New York tax is:			<b>62,000</b>		Your City of New York tax is:			<b>64,000</b>		Your City of New York tax is:		
60,000	60,050	2,495	2,381	2,479	62,000	62,050	2,584	2,469	2,567	64,000	64,050	2,674	2,557	2,655
60,050	60,100	2,497	2,383	2,481	62,050	62,100	2,587	2,471	2,569	64,050	64,100	2,676	2,559	2,657
60,100	60,150	2,500	2,386	2,484	62,100	62,150	2,589	2,474	2,572	64,100	64,150	2,678	2,562	2,660
60,150	60,200	2,502	2,388	2,486	62,150	62,200	2,591	2,476	2,574	64,150	64,200	2,680	2,564	2,662
60,200	60,250	2,504	2,390	2,488	62,200	62,250	2,593	2,478	2,576	64,200	64,250	2,682	2,566	2,664
60,250	60,300	2,506	2,392	2,490	62,250	62,300	2,595	2,480	2,578	64,250	64,300	2,685	2,568	2,666
60,300	60,350	2,508	2,394	2,492	62,300	62,350	2,598	2,482	2,580	64,300	64,350	2,687	2,570	2,668
60,350	60,400	2,511	2,397	2,495	62,350	62,400	2,600	2,485	2,583	64,350	64,400	2,689	2,573	2,671
60,400	60,450	2,513	2,399	2,497	62,400	62,450	2,602	2,487	2,585	64,400	64,450	2,691	2,575	2,673
60,450	60,500	2,515	2,401	2,499	62,450	62,500	2,604	2,489	2,587	64,450	64,500	2,694	2,577	2,675
60,500	60,550	2,517	2,403	2,501	62,500	62,550	2,607	2,491	2,589	64,500	64,550	2,696	2,579	2,677
60,550	60,600	2,520	2,405	2,503	62,550	62,600	2,609	2,493	2,591	64,550	64,600	2,698	2,581	2,679
60,600	60,650	2,522	2,408	2,506	62,600	62,650	2,611	2,496	2,594	64,600	64,650	2,700	2,584	2,682
60,650	60,700	2,524	2,410	2,508	62,650	62,700	2,613	2,498	2,596	64,650	64,700	2,703	2,586	2,684
60,700	60,750	2,526	2,412	2,510	62,700	62,750	2,616	2,500	2,598	64,700	64,750	2,705	2,588	2,686
60,750	60,800	2,529	2,414	2,512	62,750	62,800	2,618	2,502	2,600	64,750	64,800	2,707	2,590	2,688
60,800	60,850	2,531	2,416	2,514	62,800	62,850	2,620	2,504	2,602	64,800	64,850	2,709	2,592	2,690
60,850	60,900	2,533	2,419	2,517	62,850	62,900	2,622	2,507	2,605	64,850	64,900	2,711	2,595	2,693
60,900	60,950	2,535	2,421	2,519	62,900	62,950	2,624	2,509	2,607	64,900	64,950	2,714	2,597	2,695
60,950	61,000	2,537	2,423	2,521	62,950	63,000	2,627	2,511	2,609	64,950	65,000	2,716	2,599	2,697
<b>61,000</b>		Your City of New York tax is:			<b>63,000</b>		Your City of New York tax is:			<b>\$65,000 or more use schedule below:</b>				
61,000	61,050	2,540	2,425	2,523	63,000	63,050	2,629	2,513	2,611	If you are:	and line 35 is at least:	but less than:	Your City of New York tax is:	
61,050	61,100	2,542	2,427	2,525	63,050	63,100	2,631	2,515	2,613					
61,100	61,150	2,544	2,430	2,528	63,100	63,150	2,633	2,518	2,616					
61,150	61,200	2,546	2,432	2,530	63,150	63,200	2,636	2,520	2,618					
61,200	61,250	2,549	2,434	2,532	63,200	63,250	2,638	2,522	2,620					
61,250	61,300	2,551	2,436	2,534	63,250	63,300	2,640	2,524	2,622					
61,300	61,350	2,553	2,438	2,536	63,300	63,350	2,642	2,526	2,624					
61,350	61,400	2,555	2,441	2,539	63,350	63,400	2,645	2,529	2,627					
61,400	61,450	2,558	2,443	2,541	63,400	63,450	2,647	2,531	2,629					
61,450	61,500	2,560	2,445	2,543	63,450	63,500	2,649	2,533	2,631					
61,500	61,550	2,562	2,447	2,545	63,500	63,550	2,651	2,535	2,633					
61,550	61,600	2,564	2,449	2,547	63,550	63,600	2,653	2,537	2,635					
61,600	61,650	2,566	2,452	2,550	63,600	63,650	2,656	2,540	2,638					
61,650	61,700	2,569	2,454	2,552	63,650	63,700	2,658	2,542	2,640					
61,700	61,750	2,571	2,456	2,554	63,700	63,750	2,660	2,544	2,642					
61,750	61,800	2,573	2,458	2,556	63,750	63,800	2,662	2,546	2,644					
61,800	61,850	2,575	2,460	2,558	63,800	63,850	2,665	2,548	2,646					
61,850	61,900	2,578	2,463	2,561	63,850	63,900	2,667	2,551	2,649					
61,900	61,950	2,580	2,465	2,563	63,900	63,950	2,669	2,553	2,651					
61,950	62,000	2,582	2,467	2,565	63,950	64,000	2,671	2,555	2,653					

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

Single			
or	65,000	.....	\$2,717 plus 4.46% (.0446) of amount over \$65,000
Married filing separately			
Married filing jointly *	65,000	108,000	.. \$2,600 plus 4.40% (.0440) of amount over \$65,000
	108,000	.....	\$4,492 plus 4.46% (.0446) of amount over \$108,000
Head of a household	65,000	72,000	.. \$2,698 plus 4.40% (.0440) of amount over \$65,000
	72,000	.....	\$3,006 + 4.46% (.0446) of amount over \$72,000



# 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, 1996. (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 white spaces and boxes 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<br>School District Code Number |
|---|---|---|---|
| <b>Albany</b>                                       |   |   |   |
| Albany 005  |   |   |   |
| Berne-Knox (Westerlo) 050                           |   |   |   |
| Bethlehem 051                                       |   |   |   |
| Cairo (Durham) 076                                  |   |   |   |
| Cohoes 122  |   |   |   |
| Duanesburg 153                                      |   |   |   |
| Green Island 236                                    |   |   |   |
| Greenville 240                                      |   |   |   |
| Guilderland 246                                     |   |   |   |
| Maplewood (Colonie) 371                             |   |   |   |
| Menands 388   |   |   |   |
| Middleburgh 393                                     |   |   |   |
| Mohonasen-Draper (Rotterdam) 402                    |   |   |   |
| Niskayuna 439                                       |   |   |   |
| North Colonie 443                                   |   |   |   |
| Ravena-Coeymans (Selkirk) 524                       |   |   |   |
| Schalmont (Rotterdam) 568                           |   |   |   |
| Schoharie 572                                       |   |   |   |
| South Colonie 595                                   |   |   |   |
| Voorheesville 660                                   |   |   |   |
| Watervliet 674                                      |   |   |   |
| <b>Allegany</b>                                     |   |   |   |
| Alfred Almond 010                                   |   |   |   |
| Andover 017   |   |   |   |
| Angelica-Belmont 018                                |   |   |   |
| Arkport 021   |   |   |   |
| Belfast 044   |   |   |   |
| Bolivar-Richburg 054                                |   |   |   |
| Canaseraga 083                                      |   |   |   |
| Cuba-Rushford 138                                   |   |   |   |
| Fillmore 192  |   |   |   |
| Friendship 209                                      |   |   |   |
| Greenwood 242                                       |   |   |   |
| Hinsdale 277  |   |   |   |
| Keshequa (Dalton-Nunda) 320                         |   |   |   |
| Letchworth (Gainsville) 339                         |   |   |   |
| Pioneer (Yorkshire) 498                             |   |   |   |
| Portville 512                                       |   |   |   |
| Scio 575  |   |   |   |
| Wellsville 683                                      |   |   |   |
| Whitesville 702                                     |   |   |   |
| <b>Broome</b>                                       |   |   |   |
| Afton 003   |   |   |   |
| Bainbridge Guilford 031                             |   |   |   |
| Binghamton 053                                      |   |   |   |
| Chenango Forks 107                                  |   |   |   |
| Chenango Valley 108                                 |   |   |   |
| Cincinnatus 113                                     |   |   |   |
| Deposit 146   |   |   |   |
| Greene 238  |   |   |   |
| Harpursville 259                                    |   |   |   |
| Johnson City 313                                    |   |   |   |
| Maine Endwell 364                                   |   |   |   |
| Marathon 372  |   |   |   |
| Newark Valley 432                                   |   |   |   |
| South Mountain-Hickory 720                          |   |   |   |
| Susquehanna Valley 627                              |   |   |   |
| Union-Endicott 651                                  |   |   |   |
| Vestal 658  |   |   |   |
| Whitney Point 703                                   |   |   |   |
| Windsor 710   |   |   |   |
| <b>Cattaraugus</b>                                  |   |   |   |
| Allegany-Limestone 011                              |   |   |   |
| Cattaraugus 094                                     |   |   |   |
| <b>Cattaraugus (Cont'd)</b>                         |   |   |   |
| Cuba-Rushford 138                                   |   |   |   |
| Ellicottville 181                                   |   |   |   |
| Forestville 198                                     |   |   |   |
| Franklinville 205                                   |   |   |   |
| Frewsburg 208                                       |   |   |   |
| Gowanda 230   |   |   |   |
| Griffith Institute (Springville) 244                |   |   |   |
| Hinsdale 277  |   |   |   |
| Little Valley 347                                   |   |   |   |
| Olean 462   |   |   |   |
| Pine Valley (South Dayton) 497                      |   |   |   |
| Pioneer (Yorkshire) 498                             |   |   |   |
| Portville 512                                       |   |   |   |
| Randolph 522  |   |   |   |
| Randolph Children's Home 723                        |   |   |   |
| Salamanca 556                                       |   |   |   |
| West Valley 690                                     |   |   |   |
| <b>Cayuga</b>                                       |   |   |   |
| Auburn 025  |   |   |   |
| Cato Meridian 092                                   |   |   |   |
| Groton 245  |   |   |   |
| Hannibal 257  |   |   |   |
| Homer 281   |   |   |   |
| Jordan Elbridge 315                                 |   |   |   |
| Moravia 407   |   |   |   |
| Oswego 472  |   |   |   |
| Port Byron 507                                      |   |   |   |
| Red Creek 525                                       |   |   |   |
| Skaneateles 588                                     |   |   |   |
| Southern Cayuga 609                                 |   |   |   |
| Union Springs 650                                   |   |   |   |
| Weedsport 681                                       |   |   |   |
| <b>Chautauqua</b>                                   |   |   |   |
| Bemus Point 048                                     |   |   |   |
| Brocton 067   |   |   |   |
| Cassadaga Valley 091                                |   |   |   |
| Chautauqua Lake (Mayville) 104                      |   |   |   |
| Clymer 119  |   |   |   |
| Dunkirk 155   |   |   |   |
| Falconer 189  |   |   |   |
| Forestville 198                                     |   |   |   |
| Fredonia 206  |   |   |   |
| Frewsburg 208                                       |   |   |   |
| Gowanda 230   |   |   |   |
| Jamestown 306                                       |   |   |   |
| Jamestown (Southwestern) 611                        |   |   |   |
| Panama 479  |   |   |   |
| Pine Valley (South Dayton) 497                      |   |   |   |
| Randolph 522  |   |   |   |
| Ripley 536  |   |   |   |
| Sherman 583   |   |   |   |
| Silver Creek 587                                    |   |   |   |
| Westfield 692                                       |   |   |   |
| <b>Chemung</b>                                      |   |   |   |
| Corning 132   |   |   |   |
| Elmira 182  |   |   |   |
| Elmira Heights 183                                  |   |   |   |
| Horseheads 287                                      |   |   |   |
| Newfield 436  |   |   |   |
| Odessa Montour 460                                  |   |   |   |
| Spencer Van Etten 613                               |   |   |   |
| Watkins Glen 675                                    |   |   |   |
| Waverly 676   |   |   |   |
| <b>Chenango</b>                                     |   |   |   |
| Afton 003   |   |   |   |
| Bainbridge Guilford 031                             |   |   |   |
| Brookfield 070                                      |   |   |   |
| Chenango Forks 107                                  |   |   |   |
| Cincinnatus 113                                     |   |   |   |
| De Ruyter 141                                       |   |   |   |
| Gilbertsville-Mt. Upton 222                         |   |   |   |
| Greene 238  |   |   |   |
| Harpursville 259                                    |   |   |   |
| Norwich 455   |   |   |   |
| Otselic Valley (Georgetown-South Otselic) 606       |   |   |   |
| Oxford 475  |   |   |   |
| Sherburne-Earlville 582                             |   |   |   |
| Sidney 586  |   |   |   |
| Unadilla Valley (New Berlin-South New Berlin) 422   |   |   |   |
| Whitney Point 703                                   |   |   |   |
| <b>Clinton</b>                                      |   |   |   |
| Ausable Valley (Keeseville) 026                     |   |   |   |
| Beekmantown 043                                     |   |   |   |
| Chateaugay 102                                      |   |   |   |
| Chazy 105   |   |   |   |
| N. Eastern Clinton 418                              |   |   |   |
| Northern Adirondack 453                             |   |   |   |
| Peru 492  |   |   |   |
| Plattsburgh 503                                     |   |   |   |
| Saranac (Dannemora) 560                             |   |   |   |
| Saranac Lake 561                                    |   |   |   |
| <b>Columbia</b>                                     |   |   |   |
| Chatham 103   |   |   |   |
| East Greenbush 158                                  |   |   |   |
| Germantown 221                                      |   |   |   |
| Hudson 289  |   |   |   |
| Ichabod Crane (Kinderhook) 294                      |   |   |   |
| New Lebanon 426                                     |   |   |   |
| Pine Plains 496                                     |   |   |   |
| Red Hook 526  |   |   |   |
| Schodack 571  |   |   |   |
| Taconic Hills (Copake) 632                          |   |   |   |
| Webutuck (Northeast) 680                            |   |   |   |
| <b>Cortland</b>                                     |   |   |   |
| Cincinnatus 113                                     |   |   |   |
| Cortland 134  |   |   |   |
| De Ruyter 141                                       |   |   |   |
| Dryden 152  |   |   |   |
| Fabius (Pompey) 187                                 |   |   |   |
| Greene 238  |   |   |   |
| Groton 245  |   |   |   |
| Homer 281   |   |   |   |
| Marathon 372  |   |   |   |
| McGraw 385  |   |   |   |
| Newark Valley 432                                   |   |   |   |
| Tully 646   |   |   |   |
| Whitney Point 703                                   |   |   |   |
| <b>Delaware</b>                                     |   |   |   |
| Andes 016   |   |   |   |
| Bainbridge Guilford 031                             |   |   |   |
| Charlotte Valley 101                                |   |   |   |
| Delaware Valley 143                                 |   |   |   |
| Delhi 144   |   |   |   |
| Deposit 146   |   |   |   |
| Downsville 150                                      |   |   |   |
| Franklin 203  |   |   |   |
| <b>Delaware (Cont'd)</b>                            |   |   |   |
| Gilboa Conesville 223                               |   |   |   |
| Hancock 256   |   |   |   |
| Jefferson 310                                       |   |   |   |
| Livingston Manor 349                                |   |   |   |
| Margaretville 375                                   |   |   |   |
| Oneonta 464   |   |   |   |
| Roscoe 545  |   |   |   |
| Roxbury 547   |   |   |   |
| Sidney 586  |   |   |   |
| South Kortright 601                                 |   |   |   |
| Stamford 620  |   |   |   |
| Unatego (Otego-Unadilla) 649                        |   |   |   |
| Walton 663  |   |   |   |
| Worcester 711                                       |   |   |   |
| <b>Dutchess</b>                                     |   |   |   |
| Arlington 022                                       |   |   |   |
| Beacon 040  |   |   |   |
| Carmel 089  |   |   |   |
| Dover Union Free 149                                |   |   |   |
| Haldane (Philipstown) 249                           |   |   |   |
| Hyde Park 293                                       |   |   |   |
| Millbrook 396                                       |   |   |   |
| Pawling 483   |   |   |   |
| Pine Plains 496                                     |   |   |   |
| Poughkeepsie 514                                    |   |   |   |
| Red Hook 526  |   |   |   |
| Rhinebeck 531                                       |   |   |   |
| Spackenkill 612                                     |   |   |   |
| Taconic Hills (Copake) 632                          |   |   |   |
| Wappingers Falls 665                                |   |   |   |
| Webutuck (Northeast) 680                            |   |   |   |
| <b>Erie</b>   |   |   |   |
| Akron 004   |   |   |   |
| Alden 007   |   |   |   |
| Amherst 719   |   |   |   |
| Attica 024  |   |   |   |
| Buffalo 073   |   |   |   |
| Cheektowaga 106                                     |   |   |   |
| Cheektowaga-Maryvale 378                            |   |   |   |
| Cheektowaga-Sloan 589                               |   |   |   |
| Clarence 114  |   |   |   |
| Cleveland Hill 115                                  |   |   |   |
| Depew 145   |   |   |   |
| East Aurora 156                                     |   |   |   |
| Eden 171  |   |   |   |
| Frontier 210  |   |   |   |
| Gowanda 230   |   |   |   |
| Grand Island 232                                    |   |   |   |
| Griffith Institute (Springville) 244                |   |   |   |
| Hamburg 251   |   |   |   |
| Holland 278   |   |   |   |
| Iroquois 300  |   |   |   |
| Kenmore-Town of Tonawanda 319                       |   |   |   |
| Lackawanna 326                                      |   |   |   |
| Lake-Shore (Evans-Brant) 330                        |   |   |   |
| Lancaster 332                                       |   |   |   |
| Maryvale (Cheektowaga) 378                          |   |   |   |
| North Collins 442                                   |   |   |   |
| Orchard Park 468                                    |   |   |   |
| Pioneer (Yorkshire) 498                             |   |   |   |
| Silver Creek 587                                    |   |   |   |
| Sloan (Cheektowaga) 589                             |   |   |   |
| Sweet Home 628                                      |   |   |   |
| Tonawanda (City of) 638                             |   |   |   |
| West Seneca 689                                     |   |   |   |
| Williamsville 706                                   |   |   |   |

# 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
<b>Essex</b>	<b>Hamilton</b>	<b>Livingston (Cont'd)</b>	<b>Montgomery (Cont'd)</b>
Ausable Valley (Keeseville) 026	Indian Lake 296	Honeoye 282	Fonda Fultonville 197
Crown Point 137	Inlet 298	Honeoye Falls-Lima 283	Fort Plain 201
Elizabethtown (Lewis) 179	Lake Pleasant 329	Keshequa (Dalton-Nunda) 320	Galway 212
Keene 317	Long Lake 354	Le Roy 338	Johnstown 314
Lake Placid 328	Northville 454	Livonia 350	Owen D. Young (Hornesville) 474
Minerva 399	Piseco (Morehouse) 499	Mount Morris 413	Schalmont (Rotterdam) 568
Moriah 408	Poland 506	Naples 420	Schoharie 572
Newcomb 434	Raquette Lake 523	Pavilion 482	Scotia Glenville 576
Putnam 517	Wells 682	Perry 490	Sharon Springs 579
Saranac Lake 561	<b>Herkimer</b>	Wayland-Cohocton 677	St. Johnsville 618
Schroon Lake 573	Adirondack (Boonville) 002	Wheatland Chili 697	
Ticonderoga 636	Cherry Valley-Springfield 616	York 716	
Westport 696	Dolgeville 148	<b>Madison</b>	<b>Nassau</b>
Willsboro 707	Fort Plain 201	Brookfield 070	Amityville 014
<b>Franklin</b>	Frankfort (Schuyler) 202	Canastota 084	Baldwin 032
Ausable Valley (Keeseville) 026	Herkimer 268	Cazenovia 095	Bellmore 046
Brasher Falls (St. Lawrence) 058	Holland Patent 279	Chittenango 111	Bellmore-Merrick CHS*
Brushton Moira 072	Ilion 295	De Ruyter 141	Bethpage 052
Chateaugay 102	Little Falls 346	East Syracuse (Minoa) 167	Carle Place 088
Malone 365	Mohawk 401	Edmeston 174	Cold Spring Harbor 123
Northern Adirondack 453	Mount Markham (Bridgewater- W. Winfield) 412	Fabius (Pompey) 187	East Meadow 162
Salmon River 558	New Hartford 424	Hamilton 252	East Rockaway 166
Saranac Lake 561	Oppenheim Ephratah 467	Madison 361	East Williston 168
St. Regis Falls 619	Owen D. Young (Hornesville) 474	Manlius (Fayetteville) 370	Elmont 184
Tupper Lake 647	Poland 506	Morrisville Eaton 411	Farmingdale 191
<b>Fulton</b>	Remsen 528	Mount Markham (Bridgewater- W. Winfield) 412	Floral Park (Bellerose) 195
Amsterdam 015	Richfield Springs 533	Oneida (Sylvan) 463	Franklin Square 204
Broadalbin-Perth 065	Sauquoit Valley 564	Otselic Valley (Georgetown- South Otselic) 606	Freeport 207
Dolgeville 148	St. Johnsville 618	Sherburne-Earlville 582	Garden City 214
Edinburg 173	Town of Webb 639	Sherrill 584	Glen Cove 224
Fonda Fultonville 197	West Canada Valley 685	Stockbridge Valley 624	Great Neck 234
Fort Plain 201	Whitesboro 701	Unadilla Valley (New Berlin- South New Berlin) 422	Hempstead 265
Galway 212	<b>Jefferson</b>	Waterville 673	West Hempstead 687
Gloversville 227	Alexandria Bay (Alexandria) 009	<b>Monroe</b>	Herrick 270
Johnstown 314	Belleville-Henderson 045	Avon 029	Hewlett Woodmere 272
Mayfield 383	Carthage 090	Brighton 063	Hicksville 273
Northville 454	Copenhagen 129	Brockport 066	Island Park 302
Oppenheim Ephratah 467	General Brown 217	Byron Bergen 075	Island Trees 303
St. Johnsville 618	Gouverneur 229	Caledonia Mumford 077	Jericho 311
Wheelerville 698	Hammond (Alexandria Common) 253	Churchville Chili 112	Lawrence 337
<b>Genesee</b>	Indian River 297	East Irondequoit 160	Levittown 340
Akron 004	La Fargeville 324	East Rochester 165	Locust Valley 352
Albion 006	Lyme 356	Fairport 188	Long Beach 353
Alden 007	Sackets Harbor (Hounsfield) 288	Gates Chili 216	Lynbrook 357
Alexander 008	Sandy Creek 559	Greece 235	Malverne 366
Attica 024	South Jefferson 600	Hilton 276	Manhasset 368
Batavia 036	Thousand Islands 634	Holley 280	Massapequa 379
Brockport 066	Watertown 672	Honeoye Falls-Lima 283	Merrick 389
Byron Bergen 075	<b>Lewis</b>	Irondequoit (West Irondequoit) 299	North Merrick 444
Caledonia Mumford 077	Adirondack (Boonville) 002	East Irondequoit 160	Mineola 398
Elba 177	Beaver River 041	Kendall 318	New Hyde Park (Garden City Park) 425
Le Roy 338	Camden 079	Penfield 488	North Bellmore 441
Medina 387	Carthage 090	Pittsford 500	North Merrick 444
Oakfield Alabama 458	Copenhagen 129	Rochester 538	North Shore (Sea Cliff) 448
Pavilion 482	Harrisville 261	East Rochester 165	Oceanside 459
Pembroke 487	Lowville 355	Rush Henrietta 549	Oyster Bay (East Norwich) 476
Royalton Hartland 548	Sandy Creek 559	Spencerport 614	Plainedge 501
Wyoming 714	South Jefferson 600	Victor 659	Plainview (Old Bethpage) 502
<b>Greene</b>	South Lewis 602	Wayne 678	Port Washington 511
Cairo (Durham) 076	<b>Livingston</b>	Webster 679	Rockville Centre 539
Catskill 093	Avon 029	Wheatland Chili 697	Roosevelt 544
Coxsackie Athens 135	Caledonia Mumford 077	<b>Montgomery</b>	Roslyn 546
Gilboa Conesville 223	Canaseraga 083	Amsterdam 015	Seafood 577
Greenville 240	Dansville 140	Broadalbin-Perth 065	Sewanhaka*
Hunter Tannersville 291	Geneseo 218	Canajoharie 081	Syosset 630
Margaretville 375	<b>Livingston</b>	Cherry Valley-Springfield 616	Uniondale 652
Onteora 466	Avon 029	Cobleskill-Richmondville 120	Valley Stream CHS*
Ravena-Coeymans (Selkirk) 524	Caledonia Mumford 077	Duanesburg 153	Valley Stream Hempstead-13 655
Windham Ashland (Jewett) 709	Canaseraga 083		Valley Stream Hempstead-24 656
	Dansville 140		Valley Stream Hempstead-30 657
	Geneseo 218		Wantagh 664
			West Hempstead 687
			Westbury 691

\* 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

New York City - Schuyler

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
<b>New York City</b>	<b>Ontario</b>	<b>Otsego (Cont'd)</b>	<b>St. Lawrence (Cont'd)</b>
Bronx 068	Canandaigua 082	Cherry Valley-Springfield 616	Colton Pierrepont 124
Brooklyn (Kings County) 071	East Bloomfield (Bloomfield) 157	Cobleskill-Richmondville 120	Edwards-Knox 724
Manhattan (NY County) 369	Geneva 219	Cooperstown 128	Gouverneur 229
Queens 519	Honeoye 282	Edmeston 174	Hammond (Alexandria Common) 253
Staten Island (Richmond County) 622	Honeoye Falls-Lima 283	Franklin 203	Harrisville 261
<b>Niagara</b>	Livonia 350	Gilbertsville-Mt. Upton 222	Hermon Dekalb 269
Akron 004	Lyons 360	Laurens 336	Heuvelton 271
Barker 035	Marcus Whitman (Gorham- Middlesex) 374	Milford 395	Indian River 297
Lewiston Porter 341	Naples 420	Morris 409	Lisbon 345
Lockport 351	Newark 431	Mount Markham (Bridgewater- W. Winfield) 412	Madrid Waddington 362
Medina 387	Palmyra-Macedon 478	Oneonta 464	Massena 380
Newfane 435	Penn Yan 489	Owen D. Young (Hornesville) 474	Morristown 410
Niagara Falls 437	Phelps-Clifton Springs 493	Richfield Springs 533	Norwood Norfolk 456
Niagara Wheatfield 438	Pittsford 500	Schenevus (Andrew S. Draper) 570	Ogdensburg 461
North Tonawanda 450	Red Jacket (Manchester- Shortsville) 527	Sharon Springs 579	Parishville-Hopkinton 480
Royalton Hartland 548	Victor 659	Sidney 586	Potsdam 513
Star Point 621	Wayland-Cohocton 677	Unadilla Valley (New Berlin- South New Berlin) 422	Salmon River 558
Wilson 708	<b>Orange</b>	Unatego (Otego-Unadilla) 649	St. Regis Falls 619
<b>Oneida</b>	Chester 110	Worcester 711	Tupper Lake 647
Adirondack (Boonville) 002	Cornwall 133	<b>Putnam</b>	<b>Saratoga</b>
Brookfield 070	Eldred 178	Brewster 060	Amsterdam 015
Camden 079	Florida (S.S. Seward) 196	Carmel 089	Ballston Spa 034
Central Square 098	Goshen 228	Garrison 215	Broadalbin-Perth 065
Clinton 117	Greenwood Lake 243	Haldane (Philipstown) 249	Burnt Hills (Ballston Lake) 074
Holland Patent 279	Highland Falls 275	Lakeland (Shrub Oak) 331	Corinth 131
Madison 361	Kiryas Joel Village 725	Mahopac 363	Edinburg 173
Mount Markham (Bridgewater- W. Winfield) 412	Marlboro 377	North Salem 447	Galway 212
New Hartford 424	Middletown 394	Pawling 483	Hadley Luzerne 247
New York Mills 430	Minisink Valley 400	Putnam Valley 518	Hudson Falls 290
Oneida (Sylvan) 463	Monroe Woodbury 403	Wappingers Falls 665	Mechanicville 386
Oriskany 469	Montgomery (Valley Central) 405	<b>Rensselaer</b>	Niskayuna 439
Poland 506	Newburgh 433	Averill Park (George Washington) 027	Northville 454
Remsen 528	North Rockland (Haverstraw- Stony Point) 445	Berlin 049	Saratoga Springs 562
Rome 541	Pine Bush 495	Brittonkill (Brunswick Central) 064	Schuylerville 574
Sauquoit Valley 564	Port Jervis 510	Cambridge 078	Scotia Glenville 576
Sherrill 584	Suffern (Ramapo) 626	East Greenbush 158	Shenendehowa 581
Stockbridge Valley 624	Tuxedo 648	Hoosic Valley 284	South Glens Falls 597
Town of Webb 639	Walkkill 662	Hoosick Falls 285	Stillwater 623
Utica 653	Warwick Valley 668	Ichabod Crane (Kinderhook) 294	Waterford (Halfmoon) 670
Waterville 673	Washingtonville 669	Lansingburgh 334	<b>Schenectady</b>
West Canada Valley 685	<b>Orleans</b>	Mechanicville 386	Amsterdam 015
Westmoreland 695	Albion 006	New Lebanon 426	Burnt Hills (Ballston Lake) 074
Whitesboro 701	Barker 035	Rensselaer 530	Duanesburg 153
<b>Onondaga</b>	Brockport 066	Schodack 571	Galway 212
Baldwinsville 033	Byron Bergen 075	Stillwater 623	Mohonasen-Draper (Rotterdam) 402
Cato Meridian 092	Holley 280	Troy 642	Niskayuna 439
Cazenovia 095	Kendall 318	Williams 704	Schalmon (Rotterdam) 568
Central Square 098	Lyndonville 359	Wynantskill 713	Schenectady 569
Chittenango 111	Medina 387	<b>Rockland</b>	Schoharie 572
De Ruyter 141	Oakfield Alabama 458	Nanuet 419	Scotia Glenville 576
East Syracuse (Minoa) 167	Royalton Hartland 548	New City (Clarkstown) 423	South Colonie 595
Fabius (Pompey) 187	<b>Oswego</b>	North Rockland (Haverstraw- Stony Point) 445	<b>Schoharie</b>
Homer 281	Altmar Parish (Williamstown) 012	Nyack 457	Berne-Knox (Westerlo) 050
Jamesville-Dewitt 307	Camden 079	Pearl River 484	Cairo (Durham) 076
Jordan Elbridge 315	Cato Meridian 092	S. Orangetown 605	Canajoharie 081
La Fayette 325	Central Square 098	Spring Valley (East Ramapo) 615	Charlotte Valley 101
Liverpool 348	Fulton 211	Suffern (Ramapo) 626	Cobleskill-Richmondville 120
Lyncourt (Salina) 358	Hannibal 257	<b>St. Lawrence</b>	Duanesburg 153
Manlius (Fayetteville) 370	Mexico 390	Alexandria Bay (Alexandria) 009	Fonda Fultonville 197
Marcellus 373	Oswego 472	Brasher Falls (St. Lawrence) 058	Gilboa Conesville 223
Moravia 407	Phoenix 494	Brushon Moira 072	Greenville 240
North Syracuse 449	Pulaski 516	Canton 087	Jefferson 310
Onondaga 465	Sandy Creek 559	Clifton Fine 116	Middleburgh 393
Phoenix 494	South Jefferson 600	<b>Schuyler</b>	Schoharie 572
Skaneateles 588	<b>Otsego</b>	Bradford 057	Sharon Springs 579
Solvay 593	Bainbridge Guilford 031	Corning 132	Stamford 620
Solvay 593	Charlotte Valley 101	Dundee 154	<b>Schuyler</b>
Syracuse 631	<b>Otsego</b>	Hammondsport 254	Bradford 057
East Syracuse (Minoa) 167	Bainbridge Guilford 031		Corning 132
North Syracuse 449	Charlotte Valley 101		Dundee 154
Tully 646			Hammondsport 254
West Genesee (Camillus) 686			
Westhill 694			



## School Districts and Code Numbers

| School District Name<br>School District Code Number |
|---|---|---|---|
| <b>Schuyler (Cont'd)</b>                            | <b>Suffolk (Cont'd)</b>                             | <b>Tompkins</b>                                     | <b>Wayne (Cont'd)</b>                               |
| Horseheads 287                                      | Islip 304   | Candor 085  | Penfield 488  |
| Odessa Montour 460                                  | Central Islip 097                                   | Cortland 134  | Phelps-Clifton Springs 493                          |
| South Seneca 607                                    | East Islip 161                                      | Dryden 152  | Port Byron 507                                      |
| Spencer Van Etten 613                               | West Islip 688                                      | Groton 245  | Red Creek 525                                       |
| Trumansburg 643                                     | Kings Park 321                                      | Homer 281   | Sodus 592   |
| Watkins Glen 675                                    | Laurel 335  | Ithaca 305  | Victor 659  |
| <b>Seneca</b>                                       | Lindenhurst 344                                     | Lansing 333   | Wayne 678   |
| Clyde-Savannah 118                                  | Longwood (Middle Island) 392                        | Moravia 407   | Webster 679   |
| Geneva 219  | Mastic Beach (William Floyd) 381                    | Newark Valley 432                                   | Williamson 705                                      |
| Lyons 360   | Mattituck (Cutchogue) 382                           | Newfield 436  | <b>Westchester</b>                                  |
| Phelps-Clifton Springs 493                          | Middle Country 391                                  | Odessa Montour 460                                  | Ardsley 019   |
| Romulus 542   | Miller Place 397                                    | Southern Cayuga 609                                 | Armonk (Byram Hills) 023                            |
| Seneca Falls 578                                    | Montauk 404   | Spencer Van Etten 613                               | Bedford (Mt. Kisco) 042                             |
| South Seneca 607                                    | Mount Sinai 414                                     | Trumansburg 643                                     | Blind Brook-Rye 535                                 |
| Trumansburg 643                                     | New Suffolk 429                                     | <b>Ulster</b>                                       | Briarcliff Manor 061                                |
| Waterloo (Border City) 671                          | North Babylon 440                                   | Ellenville 180                                      | Bronxville 069                                      |
| <b>Steuben</b>                                      | Northport (East Northport) 452                      | Fallsburgh 190                                      | Chappaqua 100                                       |
| Addison 001   | Oyster Ponds 477                                    | Highland 274  | Croton Harmon 136                                   |
| Alfred Almond 010                                   | Patchogue (Medford) 481                             | Kingston 322  | Dobbs Ferry 147                                     |
| Andover 017   | Port Jefferson 509                                  | Livingston Manor 349                                | Eastchester 169                                     |
| Arkport 021   | Quogue 521  | Margaretville 375                                   | Edgemont (Greenburgh) 172                           |
| Avoca 028   | East Quogue 164                                     | Marlboro 377  | Elmsford 185  |
| Bath (Haverling) 037                                | Remsenburg (Speonk) 529                             | Montgomery (Valley Central) 405                     | Greenburgh 237                                      |
| Bradford 057  | Riverhead 537                                       | New Paltz 427                                       | Harrison 260  |
| Campbell-Savona 080                                 | Rocky Point 540                                     | Onteora 466   | Hastings-on-Hudson 263                              |
| Canaseraga 083                                      | Sachem (Holbrook) 553                               | Pine Bush 495                                       | Hendrick Hudson 267                                 |
| Canisteo 086  | Sag Harbor 554                                      | Rondout Valley 543                                  | Irvington 301                                       |
| Corning 132   | Sagaponack 555                                      | Saugerties 563                                      | Katonah Lewisboro 316                               |
| Dansville 140                                       | Sayville 566  | Tri Valley 640                                      | Lakeland (Shrub Oak) 331                            |
| Elmira 182  | Shelter Island 580                                  | Walkkill 662  | Mamaroneck 367                                      |
| Greenwood 242                                       | Shoreham-Wading River 585                           | <b>Warren</b>                                       | Mt. Pleasant Central 417                            |
| Hammondsport 254                                    | Smithtown 590                                       | Bolton 055  | Mount Vernon 416                                    |
| Hornell 286   | South Country (South Haven) 596                     | Corinth 131   | New Rochelle 428                                    |
| Jasper-Troupsburg 308                               | South Huntington 599                                | Glens Falls 225                                     | North Salem 447                                     |
| Naples 420  | South Manor (West Manor) 603                        | Glens Falls Common (Abraham Wing) 226               | Ossining 471  |
| Penn Yan 489  | Southampton 608                                     | Hadley Luzerne 247                                  | Peekskill 485                                       |
| Prattsburg 515                                      | Southold 610  | Hudson Falls 290                                    | Pelham 486  |
| Wayland-Cohocton 677                                | Springs 617   | Johnsburg 312                                       | Pleasantville 504                                   |
| Whitesville 702                                     | Three Village 635                                   | Lake George 327                                     | Pocantico Hills 505                                 |
| <b>Suffolk</b>                                      | Tuckahoe Common (Southampton) 645                   | Minerva 399   | Port Chester (Rye) 508                              |
| Amagansett 013                                      | Wainscott 661                                       | North Warren 451                                    | Putnam Valley 518                                   |
| Amityville 014                                      | West Babylon 684                                    | Queensbury 520                                      | Rye 551   |
| Babylon 030   | West Islip 688                                      | Schroon Lake 573                                    | Rye Neck 552  |
| North Babylon 440                                   | Westhampton Beach 693                               | Ticonderoga 636                                     | Scarsdale 567                                       |
| West Babylon 684                                    | Wyandanch 712                                       | Warrensburg 666                                     | Somers 594  |
| <b>Sullivan</b>                                     | <b>Sullivan</b>                                     | <b>Washington</b>                                   | Tarrytown 633                                       |
| Bay Shore 038                                       | Delaware Valley 143                                 | Argyle 020  | Tuckahoe 644  |
| Bayport Blue Point 039                              | Eldred 178  | Cambridge 078                                       | Valhalla 654  |
| Brentwood 059                                       | Ellenville 180                                      | Fort Ann 199  | White Plains 699                                    |
| Bridgehampton 062                                   | Fallsburgh 190                                      | Fort Edward 200                                     | Yonkers 715   |
| Center Moriches 096                                 | Jeff Youngsville 309                                | Granville 233                                       | Yorktown Heights (Yorktown) 717                     |
| Central Islip 097                                   | Liberty 342   | Greenwich 241                                       | <b>Wyoming</b>                                      |
| Cold Spring Harbor 123                              | Livingston Manor 349                                | Hartford 262  | Alden 007   |
| Commack 125   | Minisink Valley 400                                 | Hoosic Valley 284                                   | Alexander 008                                       |
| Comsewogue (Brookhaven) 126                         | Monticello 406                                      | Hoosick Falls 285                                   | Attica 024  |
| Connetquot (Islip) 127                              | Narrowsburg 421                                     | Hudson Falls 290                                    | Fillmore 192  |
| Copiague 130  | Pine Bush 495                                       | Lake George 327                                     | Holland 278   |
| Deer Park 142                                       | Port Jervis 510                                     | Putnam 517  | Iroquois 300  |
| East Hampton 159                                    | Roscoe 545  | Salem 557   | Keshequa (Dalton-Nunda) 320                         |
| East Islip 161                                      | Tri Valley 640                                      | Schuylerville 574                                   | Letchworth (Gainsville) 339                         |
| East Moriches 163                                   | <b>Tioga</b>  | Stillwater 623                                      | Pavilion 482  |
| East Quogue 164                                     | Candor 085  | Whitehall 700                                       | Perry 490   |
| Eastport 170  | Dryden 152  | <b>Wayne</b>  | Pioneer (Yorkshire) 498                             |
| Elwood 186  | Ithaca 305  | Cato Meridian 092                                   | Warsaw 667  |
| Farmingdale 191                                     | Maine Endwell 364                                   | Clyde-Savannah 118                                  | Wyoming 714   |
| Fire Island (Ocean Beach) 193                       | Marathon 372  | Gananda 213   | York 716  |
| Fishers Island 194                                  | Newark Valley 432                                   | Lyons 360   | <b>Yates</b>  |
| Greenport 239                                       | Owego-Apalachin 473                                 | Marion 376  | Dundee 154  |
| Half Hollow Hills 250                               | Spencer Van Etten 613                               | North Rose-Wolcott 446                              | Geneva 219  |
| Hampton Bays 255                                    | Tioga 637   | Newark 431  | Marcus Whitman (Gorham-Middlesex) 374               |
| Harborfields 258                                    | Union-Endicott 651                                  | Palmyra-Macedon 478                                 | Naples 420  |
| Hauppauge 264                                       | Vestal 658  |   | Penn Yan 489  |
| Huntington 292                                      | Waverly 676   |   | Prattsburg 515                                      |
| South Huntington 599                                | Whitney Point 703                                   |   |   |



# Employee's Withholding Allowance Certificate

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

Print or type	Last name	First name and middle initial	Your social security number	
	Permanent mailing address (number and street or rural route)		Apartment number	<input type="checkbox"/> Single/Head of Household <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher single rate <input type="checkbox"/> Qualifying widow(er)
	City, village or post office	State	ZIP code	<b>Note:</b> If married but legally separated, check the <i>Single/Head of Household</i> box.

**Complete the worksheet on the back before making any entries.**

1 Total number of allowances you are claiming for New York State and the city of Yonkers, if applicable (from line 18) . . . . .	1	
<b>Lines 2 and 3 apply only to city of New York taxpayers.</b>		
2 Allowances for New York State credits, if applicable (from lines 8 through 11 on the back) . . . . .	2	
3 Total number of allowances for city of New York (subtract line 2 from line 1) . . . . .	3	
<b>Use lines 4, 5 and 6 below to have additional withholding per pay period under special agreement with your employer.</b>		
4 New York State amount . . . . .	4	
5 City of New York amount . . . . .	5	
6 City of Yonkers amount . . . . .	6	

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Employee's signature	Date
Employer's name and address (Employer: complete this section only if sending to New York State Tax Department.)	Employer identification number

..... Cut here and give the completed certificate to your employer .....

## Instructions

### Change for 1997

Employers may use Form IT-2104 to report newly hired employees.

### Who Should File This Form

The certificate, Form IT-2104, is completed by an employee and given to the employer to instruct the employer how much New York State (and New York City and Yonkers) tax to withhold from the employee's pay. The more allowances claimed, the lower the amount of tax withheld.

If you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, this may result in an inappropriate amount of tax withheld for New York State, New York City and Yonkers. Complete a Form IT-2104 each year, and file it with your employer if the number of allowances you may claim is different than on federal Form W-4 or has changed. Common reasons why you should complete a new Form IT-2104 include the following:

- you started a new job;
- you are no longer a dependent;
- your individual circumstances may have changed (for example, you were married or have an additional child);
- you itemize your deductions on your personal income tax return;
- you claim allowances for New York State credits;
- you owed tax or received a large refund when you filed your personal income tax return for the past year;
- you have significantly more or less income from other sources or from another job;
- you no longer qualify for exemption from withholding; **or**
- you have been advised by the Internal Revenue Service that you are entitled to fewer allowances than claimed on your original federal Form W-4, and the disallowed allowances were claimed on your original IT-2104.

### Exemption From Withholding

You cannot use this Form IT-2104 to claim exemption from withholding.

To claim exemption from income tax withholding, you **must** file Form IT-2104-E, *Certificate of*

*Exemption from Withholding*, with your employer. You must file a new certificate each year. This exemption from withholding is allowable only if you had no New York income tax liability in the prior year, you expect none in the current year, **and** you are over 65 years of age, under 18, or a full-time student under 25. If you are a dependent who is under 18 or a full-time student, you are liable for tax if your income is more than \$3,000.

### Avoid Underwithholding

You may **not** claim a withholding allowance for yourself or, if married, your spouse. Claim the number of withholding allowances you figure in Part I on the back of this form. If you want more tax withheld, you may claim fewer allowances. If you arrive at negative allowances (less than zero) on lines 1, 3 or 18, and your employer cannot accommodate negative allowances, enter "0" and ask your employer to withhold an additional dollar amount each pay period by completing lines 4, 5 and 6 on the allowance certificate. You may also consider filing estimated tax. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information see the instructions for Form IT-2105, *Estimated Income Tax Payment Voucher*. If you need assistance, see *Need Help?* on the back of this form. If you claim more than 14 allowances, your employer must send a copy of your Form IT-2104 to the New York State Tax Department. You may then be asked to verify your allowances.

**Penalty** - A penalty of \$500 will be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

### Income From Sources Other Than Wages

If you have more than \$1,000 of income from sources other than wages (such as interest, dividends or alimony received), reduce the number of allowances claimed on line 1 of the IT-2104 certificate by one for each \$1,000 of nonwage income. If you arrive at negative allowances (less than zero), see *Avoid Underwithholding* above.

### Lines 8 and 11

When a taxpayer is eligible for both the household credit and the earned income credit, the earned income credit must be reduced by the household

credit. If you expect to claim the earned income credit on line 11, enter "0" on line 8.

### Heads of Households With Only One Job

If you will use the head-of-household filing status on your state income tax return, check the *Single/Head of Household* box on the front of the certificate. If you have only one job, you may also wish to claim two additional withholding allowances on Part I, line 12.

### Married Couples With Only One Spouse Working

If your spouse does not work and has no income subject to state income tax, check the *Married* box on the front of the certificate. You may also wish to claim two additional allowances on Part I, line 13.

### Married Couples With Both Spouses Working

If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. You should each check the box *Married but withhold at higher single rate* on the certificate front, and divide the total number of allowances that you compute on line 18 between you and your working spouse. Your withholding will better match your final tax if the higher-wage earning spouse claims all of the couple's allowances and the lower-wage earning spouse claims zero allowances. **Do not** claim more allowances than you are entitled to. If the total income of you and your spouse is between \$100,000 and \$150,000, use the chart in Part III to compute the number of allowances to transfer to Part I, line 17.

### Taxpayers With More Than One Job

If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to. Your withholding will better match your final tax if you claim all of your allowances at your higher-paying job and zero allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or head of household with two or more jobs, reduce the number of allowances by one on line 1 on the certificate you file with your higher-paying job employer. If you arrive at negative allowances (less than zero), see *Avoid Underwithholding* above.

**Part I - Complete this worksheet to figure your withholding allowances.**

7 Enter the number of dependents that you will claim on your state return (*do not include yourself or, if married, your spouse*) . . . . . 7 \_\_\_\_\_

**For lines 8 through 11, enter "1" for each credit you expect to claim on your state return.**

8 New York State household credit (*see instructions*) . . . . . 8 \_\_\_\_\_

9 Child and dependent care credit . . . . . 9 \_\_\_\_\_

10 Real property tax credit . . . . . 10 \_\_\_\_\_

11 Earned income credit (*see instructions*) . . . . . 11 \_\_\_\_\_

**For lines 12 and 13, enter "2" if either situation applies.**

12 Head of household status **and** only one job . . . . . 12 \_\_\_\_\_

13 Married couples with only **one** spouse working **and** only one job . . . . . 13 \_\_\_\_\_

14 Enter an estimate of your federal adjustments to income, such as alimony you will pay for the tax year and deductible IRA contributions you will make for the tax year. Total estimate \$ \_\_\_\_\_. Divide this estimate by \$1,000. Drop any fraction and enter the number . . . . . 14 \_\_\_\_\_

15 If you expect to itemize deductions on your state tax return, complete the worksheet below and enter the number from line 24. All others enter "0" . . . . . 15 \_\_\_\_\_

16 Add lines 7 through 15. . . . . 16 \_\_\_\_\_

17 Married couples with both spouses working, whose total wages are between \$100,000 and \$150,000, enter the appropriate number from Part III below. All others enter "0" . . . . . 17 \_\_\_\_\_

18 Subtract line 17 from line 16. Enter the result, including negative amounts, here and on line 1. If your employer cannot accommodate negative allowances, enter "0" here and on line 1 and see *Avoid Underwithholding* in the instructions. (*If you have more than one job, or if you and your spouse both work, see instructions.*) . . . . . 18 \_\_\_\_\_

**Part II - Complete this worksheet only if you expect to itemize deductions on your state return.**

19 Enter your estimated federal itemized deductions for the tax year . . . . . 19 \_\_\_\_\_

20 Enter your estimated state, local and foreign income taxes included on line 19 . . . . . 20 \_\_\_\_\_

21 Subtract line 20 from line 19 . . . . . 21 \_\_\_\_\_

22 Based on your federal filing status, enter the applicable amount from the table below . . . . . 22 \_\_\_\_\_

**Standard Deduction Table**

Single (cannot be claimed as a dependent) .. \$ 7,500	Qualifying widow(er)..... \$13,000
Single (can be claimed as a dependent)..... \$ 3,000	Married filing jointly . . . . . \$13,000
Head of household . . . . . \$10,500	Married filing separate returns . . . . . \$ 6,500

23 Subtract line 22 from line 21 (*if line 22 is larger than line 21, enter "0" here and on line 15 above*) . . . . . 23 \_\_\_\_\_

24 Divide line 23 by \$1,000. Drop any fraction and enter the result here and on line 15 above . . . . . 24 \_\_\_\_\_

**Part III - Chart for married couples with both spouses working whose combined income from all sources is between \$100,000 and \$150,000. Use this chart to compute either the number of allowances to transfer to Part I, line 17, or the dollar amount to transfer to line 4 of Form IT-2104 to request additional withholding. All others do not have to use this chart.**

Total income of both spouses	\$100,000 to 105,000	\$105,000 to 110,000	\$110,000 to 115,000	\$115,000 to 120,000	\$120,000 to 125,000	\$125,000 to 130,000	\$130,000 to 135,000	\$135,000 to 140,000	\$140,000 to 145,000	\$145,000 to 150,000
Allowances for higher wage earner with wages under \$90,000,* or additional withholding per week**	1 \$1.50	2 \$3.00	3 \$4.50	4 \$6.00	5 \$7.50	6 \$9.00	7 \$10.50	8 \$12.00	9 \$13.50	10 \$15.00
Allowances for higher wage earner with wages between \$90,000 and \$110,000,* or additional withholding per week**			1 \$1.50	2 \$3.00	3 \$4.50	4 \$6.00	5 \$7.50	6 \$9.00	7 \$10.50	8 \$12.00
Allowances for higher wage earner with wages between \$110,000 and \$120,000,* or additional withholding per week**						1 \$1.50	2 \$3.00	3 \$4.50	4 \$6.00	
Allowances for higher wage earner with wages between \$120,000 and \$130,000,* or additional withholding per week**									1 \$1.50	2 \$3.00
Higher wage earner with wages over \$130,000	no additional withholding is required									

\* Transfer the number of allowances to Part I, line 17, above.  
 \*\* Transfer the dollar amount to line 4 of Form IT-2104. If paid other than weekly, adjust this amount accordingly.

**Need Help?**

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

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

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

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

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

**Privacy Notification**

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

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

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

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

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

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## 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 1 800 225-5829 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 **1 800 225-5829**.

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.

**Forms and Publications —**

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 **1 800 462-8100**.

**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 up to 8 weeks.

If you have to call to ask where your refund check is, please wait until April 16; then call our automated system toll free 1 800 443-3200. Have a copy of your tax return available when you call.

**Callers from Outside the U.S. and Canada —**

If you are calling from areas outside of the U.S. and Canada and you need New York State tax information or forms, call (518) 485-6800.

**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.

For more information, see *Resolving Tax Problems* below.

**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 1 800 634-2110 toll free from anywhere in the U.S. and Canada. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**If You Want to Write Instead —**

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**.

**Persons with Disabilities —**

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

## 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 1 800 225-5829. From areas outside the U.S. and Canada, call (518) 485-6800.

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 department procedures.

If you have made two or more attempts to resolve your problem and feel that you aren't getting anywhere, you may want to turn to our Problem Resolution Program. The program is set up specifically for taxpayers who have tried to resolve their problems through the normal channels but have been unsuccessful.

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 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 below.

— 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)*.

**Mail your return and any attachments in the preaddressed envelope that came with your tax packet. If you do not have one, address your envelope —**

**For refund returns:** STATE PROCESSING CENTER — REFUND '96  
PO BOX 61000  
ALBANY NY 12261-0001

**For all other returns:** STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001