



# Itemized Deduction and Other Credits and Taxes

## Attachment to Form IT-201

# IT-201-ATT

If you claim the New York itemized deduction on line 32 of your Form IT-201, you must complete *Part I* below and attach this Form IT-201-ATT to your return.

Name(s) as shown on Form IT-201

Your social security number

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- See *Instructions for Form IT-201-ATT* on pages 31 through 34 of your Form IT-201 instructions booklet (IT-201-I or IT-201-P) for assistance.

- Complete all parts and worksheets that apply.
- Attach this Form IT-201-ATT, and any other forms that apply, to your Form IT-201.

### Part I — New York State Itemized Deduction (see page 31)

	Dollars	Cents
1 Medical and dental expenses (from federal Schedule A, line 4) .....	1.	
2 Taxes you paid (from federal Schedule A, line 9) .....	2.	
3 Interest you paid (from federal Schedule A, line 14) .....	3.	
4 Gifts to charity (from federal Schedule A, line 18) .....	4.	
5 Casualty and theft losses (from federal Schedule A, line 19) .....	5.	
6 Job expenses and most other miscellaneous deductions (from federal Schedule A, line 26) .....	6.	
7 Other miscellaneous deductions (from federal Schedule A, line 27) .....	7.	
8 Total itemized deductions (from federal Schedule A, line 28) .....	8.	
9 State, local and foreign income taxes and other subtraction adjustments (see page 31) ..	9.	
10 Subtract line 9 from line 8 .....	10.	
11 Addition adjustments (see page 32) .....	11.	
12 Add lines 10 and 11 .....	12.	
13 Itemized deduction adjustment (see page 32) .....	13.	
14 Subtract line 13 from line 12. This is your New York State itemized deduction. (Enter here and on Form IT-201, line 32. Attach this form to your Form IT-201.) .....	14.	

### Part II — Other New York State Credits (see page 33)

15 Resident credit (from Form IT-112-R; attach form and a copy of the return filed with the other state or province of Canada) .....	15.	
16 Accumulation distribution credit (attach computation) .....	16.	
17 Investment credit (from Form IT-212; attach form) .....	17.	
18 Special additional mortgage recording tax credit carryover (see page 33) .....	18.	
19 Solar and wind energy credit carryover from 1996 (from Form IT-218.1; attach form) .....	19.	
20 Economic development zone credits (total from Forms DTF-601, DTF-601.1, DTF-602, and DTF-603; attach forms that apply) .....	20.	
21 Total (add lines 15 through 20; enter here and on Form IT-201, line 38) .....	21.	

### Part III — Carryover and Refund: NYS Investment Credit/EDZ Credits (see pg. 33)

22 Net investment credit available for carryover to 1998 (from Form IT-212; attach form) .....	22.	
23 Net economic development zone credit available for carryover to 1998 (Total from Forms DTF-601, DTF-601.1, DTF-602 and DTF-603; attach forms that apply. See instructions.) ..	23.	
24 Investment credit refund for new businesses (Enter here and include in the total amount for line 61 on Form IT-201. Also, write ICR in the white area to the left of line 61; see page 33.) .....	24.	
25 Economic development zone (including zone equivalent area) wage tax credit and EDZ investment tax credit refund(s) (Total from Forms DTF-601, DTF-601.1, and DTF-603; attach forms that apply. Enter here and include in the total amount for line 61 on Form IT-201. Also, write EDZ or ZEA in the white area to the left of line 61; see page 34.) .....	25.	

(continued on back)

**Part IV — Other New York State Taxes** (see page 34)

Dollars Cents

26	New York State separate tax on lump-sum distributions (from Form IT-230; attach form) .....	26.																		
27	Resident credit against separate tax on lump-sum distributions (from Form IT-112.1; attach form and a copy of the return filed with the other state or province of Canada) .....	27.																		
28	Subtract line 27 from line 26 .....	28.																		
29	New York State minimum income tax (from Form IT-220; attach form) .....	29.																		
30	Add-back of investment credit on early dispositions (from Form IT-212; attach form) .....	30.																		
31	Add-back of economic development zone capital tax credit and EDZ investment tax credit on early dispositions (total from Form DTF-602 or Form DTF-603, or both; attach forms that apply) .....	31.																		
32	Add-back of resident credit for taxes paid to a province of Canada (from Form IT-112-R; attach form) .....	32.																		
33	New York State tax on capital gain portion of lump-sum distribution (from <b>Worksheet A</b> below) .....	33.																		
34	<b>Total</b> (add lines 28 through 33; enter here and on <b>Form IT-201, line 41</b> ) .....	34.																		

**Worksheet A — New York State Tax on Capital Gain Portion of Lump-Sum Distribution** (for line 33 above)

• **Complete Worksheet A** if you are subject to NY State tax on capital gain portion of lump-sum distribution, **Form IT-230, Part II**.

1	New York State tax on capital gain portion of lump-sum distribution (from Form IT-230, Part II, line 2, <b>New York State</b> column) .....	1				
2	Enter amount from Form IT-201, line 39. ....	2				
3	Enter amount from Form IT-201, line 36. ....	3				
• If line 3 is equal to or more than line 2, transfer the above line 1 amount to line 33 above. Do not continue with this worksheet. • If line 3 is less than line 2, continue on line 4 below.						
4	Subtract line 3 from line 2 .....	4				
5	Subtract line 4 from line 1. Enter here and on line 33 above. ....	5				

**Part V — Other City of New York Taxes** (see page 34)

35	Part-year city of New York resident tax (from Form IT-360.1; attach form) .....	35.																		
36	City of New York minimum income tax (from Form IT-220; attach form) .....	36.																		
37	Full-year city of New York resident separate tax on lump-sum distributions (from Form IT-230, attach form; <b>part-year city of New York residents, see page 34</b> ) .....	37.																		
38	City of New York tax on capital gain portion of lump-sum distribution (from <b>Worksheet B</b> below) .....	38.																		
39	<b>Total</b> (add lines 35 through 38; enter here and on <b>Form IT-201; line 46</b> ) .....	39.																		

**Worksheet B — City of New York Tax on Capital Gain Portion of Lump-Sum Distribution** (for line 38 above)

• **Complete Worksheet B** if you are subject to the city of NY tax on capital gain portion of lump-sum distribution, **Form IT-230, Part II**.

1	City of New York tax on capital gain portion of lump-sum distribution (from Form IT-230, Part II, line 2, <b>City of New York</b> column) .....	1				
2	Enter amount from Form IT-201, line 44. ....	2				
3	Enter amount from Form IT-201, line 43. ....	3				
• If line 3 is equal to or more than line 2, transfer the above line 1 amount to line 38 above. Do not continue with this worksheet. • If line 3 is less than line 2, continue on line 4 below.						
4	Subtract line 3 from line 2 .....	4				
5	Subtract line 4 from line 1. Enter here and on line 38 above. ....	5				

