



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 1997 *(see page 2 for more detailed information)*

- New York State tax rates have decreased. The state maximum tax rate is reduced from 7.125% to 6.85%.
- If you do not have to file a federal return but do have to file a New York State return, there is a new simplified worksheet to help you file Form IT-201 *(see page 15 to see if you qualify)*.
- Eligible New York State farmers may qualify for a new income tax credit for school property taxes paid in 1997 *(see instructions for line 59, page 26)*.
- You may now be allowed a credit for restoring a historic barn located in New York State *(for more information, see instructions for new Form IT-212-ATT)*.
- Pensions received by retired Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) employees are now fully exempt from New York State and local income taxes *(see instructions for line 20, page 17)*.
- The standard deduction amounts have increased *(see Standard Deduction Table, page 22)*.
- More taxpayers will be eligible to subtract part of the premiums they paid for qualifying long-term care insurance *(see instructions for subtraction S-25, page 21, and for Form IT-201-ATT, line 9, page 31)*.
- A new charitable fund has been added to your return; the Missing and Exploited Children Clearinghouse (MECC) Fund *(see instructions for line 55, page 25)*.
- You can now choose to have your refund deposited directly into your bank account rather than having the Tax Department mail it to you *(see instructions for Direct Deposit, page 27)*.
- If you own a business in New York City, you may qualify for a new credit for the city of New York unincorporated business tax (UBT) *(see instructions for new line 48, page 24)*.
- You can now download many of our forms and publications *(see Internet Access in the Need Help? section on the back cover)*.

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 35 through 39)
- 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*

From the Commissioner

After years of raising taxes, New York in 1997 continued to be the national leader in cutting taxes. For the third consecutive year, New York cut taxes more than any other state. Since 1995, the Governor and the Legislature have cut taxes 25 times, saving taxpayers nearly \$12 billion in that time. The personal income tax cuts alone, enacted in 1995, have saved taxpayers more than \$7.5 billion.

In all, these tax cuts saved taxpayers \$6 billion in 1997. Annual taxpayer savings will grow to \$11 billion just a few years from now.

As a result, the tax burden imposed on New Yorkers by the state has fallen to its lowest point since 1972, a trend which will continue into the future. In 1997, many more taxes were cut — including taxes on estates and utility bills, and the first New York City income tax cut in more than a decade — ensuring greater savings in coming years.

This is great progress. Not long ago, New York would raise taxes on its citizens year after year, which hurt our state's economy. The record shows those days are over; tax cuts are now the norm in New York.

In addition to lower tax rates, the Department of Taxation and Finance is removing cumbersome filing requirements and enhancing customer

services. The 1997 IT-201 resident income tax return includes a new direct deposit program for tax refunds, simplified filing procedures, a new farmers' school tax credit and a new charitable contribution.

I urge you to review the instructions inside this booklet carefully, and particularly the *Highlights* section on page 2, to be sure you are taking full advantage of these beneficial changes.

If you need help with your tax return, please take advantage of the Taxpayer Assistance toll free line, accessible from the United States and Canada. Forms and publications can be obtained from our toll-free fax-on-demand number at any hour, and our Website is open 24-hours a day with forms, publications and current tax information. See *Need Help?* on the back page of this booklet for more information.

Michael H. Urbach
Commissioner of Taxation and Finance

2 Form IT-201 Highlights for Tax Year 1997

- **Tax Rate Reduced**

For tax year 1997, the state maximum tax rate has been reduced from 7.125% to 6.85%, which represents the final phase of a three-year, \$3.9 billion income tax cut enacted by Governor Pataki and the State Legislature.

- **Instructions Simplified**

This year, taxpayers who do not have to file a federal return but do have to file a New York State return will find a set of simplified instructions for completing Form IT-201. Eligible filers simply transfer the amounts from the worksheet on page 15 of these instructions to the appropriate lines of Form IT-201, sign the return and mail it to the Tax Department. For details, see page 15 of these instructions.

- **Direct Deposit of Refunds Now Available**

If you have a refund coming, you can now choose to have it deposited directly into your bank account, rather than have it mailed to you. Your refund will be available to you sooner this way, and you won't have to worry about a lost or stolen refund check. If you want us to deposit your refund directly into your bank account, see the instructions for *Direct Deposit* on page 27.

- **Standard Deduction Amounts Increased**

The standard deduction amounts have increased for tax year 1997. See the *Standard Deduction Table* on page 22.

- **More Taxpayers Eligible for the Subtraction for Long-Term Care Insurance Premiums Paid**

The New York Tax Law was amended to allow more taxpayers this subtraction from federal adjusted gross income. The new law eliminates the age requirement and expands the dollar allowance brackets. It requires that you subtract the long-term care insurance premiums claimed as an itemized deduction on your federal Form 1040, Schedule A, in arriving at your allowable New York itemized deduction. For more information, see the amended subtraction S-25 on page 21 and the instructions for Form IT-201-ATT, line 9, on page 31.

- **MABSTOA Pensions Now Fully Exempt**

Pensions received by retired Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) employees are now fully exempt from New York State and local income taxes. Previously, these retired employees were required to include their pensions in income and, if they were at least 59½ years of age, could exclude the first \$20,000.

Since employees of MABSTOA are now deemed to be employees of a subdivision of the state, the 414(h) retirement contributions shown on their wage and tax statements must be reported on line 20 of Form IT-201.

- **New Historic Barns Credit**

Beginning in 1997, you may be allowed a credit for restoring a historic barn. The amount of the credit is 25% of your qualifying rehabilitation expenditures paid or incurred to restore a historic barn in New York State. For more information, see the instructions for new Form IT-212-ATT, *Claim for Historic Barn Rehabilitation Credit and Employment Incentive Credit*.

- **Farmers' School Tax Credit**

For tax years 1997 and thereafter, an individual, estate or trust engaged in the business of farming may be entitled to an income tax credit for the amount of eligible school district property taxes paid. If you qualify, file Form IT-217, *Claim for Farmers' School Tax Credit*. For more information, and the definition of *engaged in the business of farming*, see the instructions for Form IT-217.

- **Credit for the City of New York Unincorporated Business Tax (UBT) for City of New York Residents and Part-Year Residents**

If you were the owner of a business, the beneficiary of an estate or trust, or a partner in a partnership that is subject to the city of New York unincorporated business tax, you may qualify for a credit for the city of New York unincorporated business tax. To claim this credit, fill in new Form IT-219, *Credit for City of New York Unincorporated Business Tax*. For more information, see the instructions for Form IT-219.

- **Taxpayer Bill of Rights — Claim of Right**

If you reported a federal item that resulted in a federal claim of right credit, you are now allowed a similar credit for New York State, New York City, or Yonkers purposes. For more information, see Publication 99, *New York State Tax Credits, Retirement Benefits and Deductions*.

- **New Fund to Aid Missing/Exploited Children**

There is a new entry on line 55 of Form IT-201 where you can contribute to the Missing and Exploited Children Clearinghouse (MECC) Fund. MECC works to ensure that federal, state and local resources are used effectively in the investigation of missing children, and expands the state's efforts in publicizing, identifying and recovering missing children. If you want to contribute, see the instructions for line 55 on page 25.

For more information, call **1 800 FIND KID** or write to:
NY State Division of Criminal Justice Services
Missing and Exploited Children Clearinghouse
Executive Park Tower, Stuyvesant Plaza,
Albany NY 12203.

- **Allocation Method for Subtraction Adjustments to Itemized Deductions Changed**

There is a new method for determining the amount of any subtraction adjustments that you must reduce your federal itemized deductions by in arriving at your New York itemized deduction. See the instructions for Form IT-201-ATT, line 9, on pages 31 and 32.

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- **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.
- **Public employee 414(h) retirement contributions must be entered on line 20.**
If you are a Tier 3 or Tier 4 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 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 Police Pension Fund, the New York City Fire Department Pension Fund, or a member of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) pension plan, you must enter the amount of public employee 414(h) retirement contributions you made in 1997 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.
- **Long Island Railroad Company pensions are not taxable to New York State and should be subtracted on line 24.**
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 the Long Island Railroad Company are not taxable to New York State. You should subtract these pension amounts from your federal adjusted gross income at line 24. See the instructions for line 24 on page 19.
- **Check the New York standard deduction table on page 22 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 22 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 22 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 49 through 56)
- **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 67) instead of on the amount you owe line (line 69). 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 29 of these instructions.
- **Amount applied to 1998 estimated tax.**
If you elect to apply all or part of the amount overpaid to your 1998 estimated tax, that election generally cannot be changed after April 15, 1998.

● 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 1998 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:

your federal filing status would have been:

and you had federal adjusted gross income (plus New York additions)* of more than:

single, and you can be claimed as a dependent on another taxpayer's federal return. \$3,000

single, and you cannot be claimed as a dependent on another taxpayer's federal return **or**

married filing joint return **or** married filing separate return **or**

head of household **or** qualifying widow(er) \$4,000

*(New York additions are explained on pages 17 and 18 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 want to claim a refund of the farmers' school tax 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 \$1,300 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 \$3,000 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 1997 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, limited liability partnerships (LLP) and limited liability companies (LLC), limited liability investment companies (LLIC) and limited liability trust companies that are treated as partnerships for federal purposes, 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. 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*.

How to Get New York City Forms

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. You can also access the New York City government website, *NYC LINK*, at <http://www.ci.nyc.ny.us> for NYC Department of Finance forms, applications and information.

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 16 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 40 and Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*.

Farmers' School Tax Credit

TIP

If you are engaged in the business of farming, you may be entitled to an income tax credit for the school district property taxes you paid. To see if you qualify and for more information, see the instructions for Form IT-217, *Claim for Farmers' School Tax Credit*, and Publication 51, *Questions and Answers on New York State's Farmers' School Tax Credit*.

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 26 and 43.

(continued)

Who Must File *(continued)*

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 Form IT-216, *Claim for Child and Dependent Care Credit*, and attach it to your return. For more information, see pages 26 and 45.

Deceased Taxpayers

If a taxpayer died before filing a return for 1997, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator or anyone who is in charge of the deceased taxpayer's property. If a taxpayer did not have to file a federal return but had New York State tax withheld, a New York return must be filed to get a refund. If a joint federal income tax return was filed for the deceased taxpayer and the surviving spouse, a joint New York State return can be filed on Form IT-200 or Form IT-201, depending on which federal form was filed. The filing due date is the same as if the taxpayer had lived. The person who files the return for the deceased should write the taxpayer's first name and date of death in the area indicated at the top of the return.

If a refund over \$10,000 is requested and (1) the return is not signed by the fiduciary or (2) you are a court-appointed representative and are claiming a refund for a deceased taxpayer, file the return and attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and may have to attach Form AU-281.17, *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 1997 from New York State sources, or if you moved into or out of New York State in 1997 (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*.

Who Must File (continued)

Resident — You are a New York State resident if:

- a) 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
- b) 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

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

Group B

- 1) You were in a foreign country for at least 450 days during any period of 548 consecutive days; and
- 2) 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
- 3) 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 27) or you want to claim the New York State earned income credit (see page 43).

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 27) or you want to claim the New York State earned income credit (see page 43) or the New York State child and dependent care credit (see page 45).

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

- 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 \$3,000
- Single and **cannot** be claimed as a dependent 7,500
- Married filing **joint** return. 13,000
- Married filing **separate** return.. 6,500
- Head of household 10,500
- Qualifying widow(er) 13,000 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 31 and 32 of these instructions), adjust line c appropriately.



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**

Which Form to File *(continued)*



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 16.
- 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
 - historic barns credit
 - farmers' school tax credit
 - claim of right
- You can claim the credit for city of New York unincorporated business tax paid.

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 1997 estimated tax payment or an overpayment credit from your 1996 return.
- You want to apply any part of your 1997 overpayment to your estimated tax for 1998.
- You were a New York State resident for all of 1997, 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, 1997, through December 31, 1997.
- You need an extension of time to file your return.

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.

If you did not have to file a federal return but are required to file a New York State return, you may qualify for simplified filing. See page 15 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 pages 6 and 7. Some federal Form 1040 filers can use Form IT-200. See *Can you file Form IT-200 instead of Form IT-201?* on page 7.

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 14.

TIP

Taxpayers may electronically file their 1997 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, rapid processing, and now supports the direct depositing of taxpayer refunds.

The personal income tax electronic filing program lets you file additional return types, including balance-due returns. Taxpayers receiving extensions may also file electronically through October 15, 1998.

Along with Form IT-201, *Resident Income Tax Return*, taxpayers may 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, 1998, by using Form IT-201-V, *Payment Voucher for Resident Income Tax Return Filed Electronically*. Form IT-201-V will be provided to you by your electronic tax professional.

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

Other Forms You May Have to File

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

The total amount you must pay for 1998 through withholding and estimated tax is the lesser of:

1. 90% of the tax shown on the 1998 return, **or**
2. 100% of the tax shown on the 1997 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 1997 tax return, or your 1997 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 1997 and filed a 1996 New York State income tax return, you will automatically receive a 1998 estimated tax packet in the mail. Included in your packet will be your account statement for tax year 1997. 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 peel-off label for this form.

If you do not receive your 1998 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 State income tax for 1998.

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 31.

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.

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, the amount of your earned income credit or credit for child and dependent care expenses, or the amount of your foreign tax credit affecting the computation of the resident credit for taxes paid to a province of Canada, 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 ordinary income portion of a lump-sum distribution, the amount of your earned income credit, or disallows your refund claim or credit for child and dependent care expenses, or the amount of your foreign tax credit affecting the computation of the resident credit for taxes paid to a province of Canada 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 1997 return, you must use 1997 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 return. 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.

• 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, 1998.

When to File

File your return as soon as you can after January 1, 1998, but not later than the filing deadline, **April 15, 1998**. If you file late, you may have to pay penalties and interest. See *Penalties and Interest* on page 12.

TIP

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, PO 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 1997 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, 1998.

* If you use a delivery service other than the U.S. Postal Service, see *Private Delivery Services* in the column to the right.

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 '97
PO BOX 61000
ALBANY NY 12261-0001

For all other returns —

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Private Delivery Services — The date recorded or marked by certain private delivery services, as designated by the U.S. Secretary of the Treasury, will be treated as a postmark, and that date will be considered to be the date of delivery. If you use one of these services, address your return to:

NYS PROCESSING CENTER
431C BROADWAY
MENANDS NY 12204

(This address is valid only through December 31, 1998.)

For a listing of designated delivery services, see Internal Revenue Service Notice 97-26.

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.

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 29 and 30 of these instructions.

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, the New York State child and dependent care credit, or the new farmers' school tax 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 the instructions for line 58 on page 26.

If you qualify to claim the New York State child and dependent care credit, file Form IT-216 and attach it to your return to claim the refund for this credit. For more information on the child and dependent care credit, see the instructions for line 57 on page 26.

Beginning with tax year 1997, New York State has a new refundable farmers' school tax credit. If you qualify, file new Form IT-217, *Claim for Farmers' School Tax Credit*, and attach it to your return to claim the refund for this credit. For more information on the farmers' school tax credit, see the instructions for line 59 on page 26.

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 1997 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 23 of these instructions. For more information on the **City of New York** household credit, see the instructions for line 44 on page 24 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 30 of these instructions. If you have not received your wage and tax statement(s) by February 17, 1998, 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 12.

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 1997 New York State Income Tax Forms*.
- Your software must conform to current federal and state income tax laws.

Check Your Withholding for 1998

If, after completing your 1997 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 Registration and Data 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, the child and dependent care credit, or the farmers' school tax 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 10 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 1997 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.

Their Future
is on the
Line



Return a Gift to Wildlife

on your
New York State
Tax Return

New York's Fish and Wildlife Thank You for Your Contribution

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 \$1,300 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 \$3,000 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 1997 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 17, 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 14. Then continue with **Step 4** on page 29.



There is a new line on Form IT-201 where you can contribute to the **Missing and Exploited Children Clearinghouse (MECC) fund**. MECC works to ensure that federal, state and local resources are used effectively in the investigation of missing children, and expands the state's efforts in publicizing, identifying and recovering missing children. MECC obtains leads on missing children through its 24-hour, toll-free hotline, and works to disseminate fliers and posters of missing children nationwide.

If you want to contribute, see the instructions for line **55** on page 25 of these instructions. For more information, call **1 800 FIND KID** or write to the New York State Division of Criminal Justice Services, Missing and Exploited Children Clearinghouse, Executive Park Tower, Stuyvesant Plaza, Albany, NY 12203.

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.

Line Instructions for Form IT-201

All information on your return, except for your mailing address, should be for the calendar year January 1, 1997, through December 31, 1997, or for your fiscal year. If you are filing for a fiscal year, enter the month and day your tax year began, and the month, day and year that it ended at the top of the front page.

Filing in your tax return

You may notice that Form IT-201, its attachment Form IT-201-ATT, and other selected forms and attachments (Forms IT-200, 214, 215, etc.), are designed to let us use the latest scanning and image-processing equipment.

Boxes have been printed on the forms 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 and spaces provided.
- Write your numbers and "X" marks like this:

1	2	3	4	5	6	7	8	9	0	X
---	---	---	---	---	---	---	---	---	---	---

- Do not use dollar signs (\$), commas (,), decimal points (.), or any other punctuation marks or symbols. We have already printed the appropriate commas and the decimal points to assist you.
- 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. For example, a business loss of \$1,024.81 on line 6 should look as follows:

...

6	.		-	1	,	0	2	4	.	8	1
---	---	--	---	---	---	---	---	---	---	---	---

- Carefully enter your money amounts so that the **dollar amount** ends in the box immediately to the **left** of the decimal point and the **cents amount** starts in the box immediately to the **right** of the decimal point.
- Make your money amount entries in the boxes allowing one numeral for each box.
- Leave **blank** any spaces and boxes that do not apply to you.

Example: If your total amount of *Wages, salaries, tips, etc.* for line 1 of Form IT-201 is \$32,406.18, your money field entry on line 1 of your Form IT-201 should look like this:

...

1	.		,	3	2	,	4	0	6	.	1	8
---	---	--	---	---	---	---	---	---	---	---	---	---

If you are **rounding all money items** on your return (see *Whole Dollar Amounts* on page 11) to the nearest dollar, it should look like this:

...

1	.		,	3	2	,	4	0	6	.	0	0
---	---	--	---	---	---	---	---	---	---	---	---	---

- When rounding or when entering a whole dollar amount, please enter "00" in the cents boxes. Do not leave the cents boxes blank.

Name and Address Box

Do not write in this box or attach your label until you have completed and checked your return.

Step 5 on page 29 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 label; if you do not, it may cause a delay in processing your return and your refund, if you are entitled to one.

Deceased Taxpayers

Enter the first name of the deceased taxpayer and, in the boxes provided, list the date of death in month, day, and last 2 digits of year order.

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) are unable to file a joint New York return because the address or whereabouts of your spouse is unknown or your spouse refuses to sign a joint New York return. In this case, you may file a separate New York return using filing status ③.

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

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

Item B

Did you itemize your deductions on your 1997 federal return?

If you itemized your deductions on your 1997 federal income tax return, mark an "X" in the Yes box. If you claimed the standard deduction on your federal return, mark an "X" in the No box.

Item D

Do you need a tax packet (IT-201-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 the 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 mark an "X" in the box, we will send you a preprinted peel-off label that you or whoever prepares your return should use on your 1998 return. Be sure to use your peel-off label; if you do not, it may cause a delay in processing your return and your refund, if you are entitled to one.

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 31. 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 added to 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 nonelecting 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.

If you are a shareholder of an S corporation that was eligible to make the election to be a New York S corporation for the taxable year but did not make the election, include additions A-17, A-18, A-19, and subtraction S-21 only.

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, general business corporation franchise tax, or Article 32, banking corporation 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 nonelecting 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 1997 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 3 or Tier 4 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 3 or Tier 4 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.
- members of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) Pension Plan.

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 State Tax Law sections 612(b)(1) through 612(b)(32).

Identify any of the following additions (below and on page 18) 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 1997, 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, **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, general business corporation, or Article 32, banking corporation franchise tax, 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 State 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:

- special depreciation
- 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 20 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 20 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 1997, 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 1997, 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 1997 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 21.

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, in the case of a corporation taxable under Article 9-A, general business corporation, after December 31, 1980, and, in the case of a corporation taxable under

Article 32, banking corporation franchise tax, beginning after December 31, 1996, 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 6) 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 which includes:
- State and City University of New York and New York State Education Department employees who belong to the Optional Retirement Program; and
 - Manhattan and Bronx Surface Transit Operating Authority (MABSTOA); and
 - Long Island Railroad Company.
- Local governments within the state;
- 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, 1997, enter the qualifying pension and annuity income included in your 1997 federal adjusted gross income, **but not more than \$20,000**. If you became 59½ during 1997, 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 20 and 21) 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 1997 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

(continued)

New York Subtractions *(continued)*

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 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 1997, **and if** those bonds were owned by a trade or business carried on by you in 1997 (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 1997,

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 1997 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 1997 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 tax year ending during 1960), income that is reportable for federal purposes for 1997 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 1997 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 17) 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.

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 18.

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 18.

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, in the case of a corporation taxable under Article 9-A, general business corporation, after December 31, 1980, and, in the case of a corporation taxable under Article 32, banking corporation franchise tax, beginning after December 31, 1996, 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 18 (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).

Amended for 1997

S-25 Qualified long-term care insurance —

Qualifying long-term care insurance means a policy that is both approved by the New York State superintendent of insurance (pursuant to section 1117(g) of the Insurance Law) and is a qualified long-term care insurance contract under section 7702B of the Internal Revenue Code which entitles you to claim the premiums paid as a federal itemized deduction.

If you paid premiums for qualifying long-term care insurance, then include on line 28 the amount of premiums paid, up to the limitation shown below.

If you are married and both you and your spouse have qualifying long-term care premiums, both of you may claim the subtraction up to the qualifying amounts. However, you may not claim any unused part of your spouse's subtraction.

Limitation

If your age at the end of 1997 was:	You cannot claim more than:
40 or younger.....	\$ 200
at least 41 but not older than 50	375
at least 51 but not older than 60	750
at least 61 but not older than 70	2,000
71 or older.....	2,500

If you are figuring your New York itemized deduction on Form IT-201-ATT, see the instructions for Form IT-201-ATT, line 9, on page 31.

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 Yes	\$3,000
① Single and you marked item C No	7,500
② Married filing joint return ...	13,000
③ Married filing separate return	6,500
④ Head of household (with qualifying person)	10,500
⑤ Qualifying widow(er) with dependent child	13,000

- 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.

Caution: Unlike on your federal return, personal exemptions for yourself and for your spouse are **not** allowed on your New York State return.

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 35

Taxable income

Subtract line 34 from line 33. The result is your taxable income. Use this amount to find your tax on line 36. If line 34 is more than line 33, leave line 35 blank.

Line 36

New York State tax

Find your New York State tax by using either the red *New York State Tax Table* on pages 49 through 56 or, if applicable, **Tax Computation Worksheet 1** or **2** below:

- 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 49 through 56 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; 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 6.85% (.0685) 3. _____
4. Enter your New York State tax on the line 2 amount above from the *New York State Tax Table* on red pages 49 through 56. 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 6.85% (.0685). **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**
		Enter on Form IT-201, line 37:							
\$	\$ 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**
		Enter on Form IT-201, line 37:							
\$	\$ 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 33.

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 34.

Lines 43 through 50 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 57 through 64 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 1997.

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 1997, see the instructions for line 46 on page 24.

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 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.

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. Attach a schedule showing how you figured your New York City accumulation distribution credit.

Line 46

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 34.

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*.

How to Get New York City Forms

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. You can also access the NYC government website, *NYC LINK*, at

<http://www.ci.nyc.ny.us>
for NYC Department of Finance forms, applications and information.

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 1997, 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 46. 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.

Line 48

Full-year city of New York resident UBT (unincorporated business tax) credit

Enter on line 48 your credit for city of New York unincorporated business tax paid. To claim this credit, fill in new Form IT-219, *Credit for City of New York Unincorporated Business Tax*. You can claim this credit if:

(continued)

Credits and Other Taxes *(continued)*

- You were the owner of a business located in the city of New York that filed Form NYC-202 and paid unincorporated business tax; **or**
- You were a partner in a partnership that operated a business located in the city of New York that filed Form NYC-204 and paid unincorporated business tax.

Remember to attach Form IT-219 to your return. For more information, see the instructions for Form IT-219.

Part-year city of New York Residents:

Do not make an entry on line 48. You must claim your credit on Form IT-360.1, *Change of Resident Status*. For more information, see the instructions for Form IT-360.1 and for new Form IT-219, *Credit for City of New York Unincorporated Business Tax*.

Lines 51, 52 and 53 apply only to Yonkers taxes. If you are not subject to Yonkers taxes, do not fill in these lines.

Line 51

City of Yonkers resident income tax surcharge

Enter on line 51 your Yonkers resident income tax surcharge from the *Yonkers Worksheet*, line i, below. However, if you did not make an entry on line 42, leave line 51 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 14 (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 16 (New York filing status ③ taxpayers transfer the amount from Form IT-215, line 17), if any d. _____
- e. Amount from Form IT-217, *Claim for Farmers' School Tax Credit*, line 19, if any. e. _____
- f. Add lines b, c, d, and e f. _____
- g. Subtract line f from line a g. _____
- h. Yonkers resident tax rate (15 percent) h. 15
- i. Multiply line g by line h. Enter this amount on Form IT-201, line 51 i.

Do not complete line 51 if you were a Yonkers resident for only part of 1997. Use Form IT-360.1, *Change of City Resident*

Line 50

City of New York nonresident earnings tax

Complete line 50 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 50. Attach Form NYC-203 to the back of your Form IT-201. For more information, see the instructions for Form NYC-203.

Status, to figure your part-year Yonkers resident income tax surcharge, and transfer it to Form IT-201, line 53. 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 1997, 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 52

City of Yonkers nonresident earnings tax

Complete line 52 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 52. Attach Form Y-203 to the back of your Form IT-201. For more information, see the instructions for Form Y-203.

Line 53

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 1997, 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 55

You may elect to make a voluntary gift or contribution to any of the four 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 55 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 12 and 13.

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 55. 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 55.

Missing and Exploited Children Clearinghouse (MECC) Fund (Missing/Exploited Children Fund)

If you want to contribute to the Missing and Exploited Children Clearinghouse (MECC) Fund, enter any whole dollar amount in the designated boxes at the left of line 55. Include this amount in the total gifts/contributions on line 55.

United States Olympic Committee/Lake Placid Olympic Training Center (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 55. (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 55.

Breast Cancer Research and Education Fund (Breast Cancer Research 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 55. Include this amount in the total gifts/contributions on line 55.

Payments

Line 57

New York State child and dependent care credit

Enter the amount of New York State child and dependent care credit from Form IT-216, line 14. Attach Form IT-216 to your return. 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 45.

Line 58

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 58. Attach Form IT-215 to your return. For more information, see *Instructions for Form IT-215* on page 43 of these instructions.

If you are having the IRS compute your federal earned income credit, complete lines 1 through 9 and Worksheet A, line 1, of Form IT-215, and write **EIC** in the white area (not in the boxes) to the left of line 58 of Form IT-201. Be sure to fill in the rest of the payment section of your Form IT-201 (lines 59 through 64). Do **not** complete lines 65 through 69. 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, 1998, whichever is later.

Line 59

Farmers' school tax credit

Beginning with tax year 1997, eligible farmers may claim the farmers' school tax credit. If you qualify, file new Form IT-217, *Claim for Farmers' School Tax Credit*. If the credit is more than the tax you owe, we will refund the difference.

The credit is allowed only for school taxes you paid on land, structures, and buildings owned by you that are located in New York State and used or occupied for agricultural production. An eligible farmer may be an individual or a married couple. Also, you may be entitled to the credit if you are a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust that owns property used in agricultural production.

To claim this credit, fill in new Form IT-217 and transfer the amount of your credit from Form IT-217 to Form IT-201, line 59. Attach Form IT-217 to your return.

For more information, see the instructions for Form IT-217 and new Publication 51, *Questions and Answers on New York State's Farmers' School Tax Credit*.

Line 60

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 60. Attach Form IT-214 to your return. For more information, see *Instructions for Form IT-214* on page 40 of these instructions.

Line 61

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 30 of these instructions. The amount on line 61 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, the EDZ investment tax credit refund, or a claim of right credit for prior taxes paid.

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 a refund of one or more of the other refundable credits listed below, identify each credit being claimed and its amount in the white area (not in the boxes) to the left of line 61, and include any amount(s) of the other refundable credit(s) in the total for line 61:

- Investment Credit Refund (**ICR**) from Form IT-212, line 27.
- Economic Development Zone Wage Tax Credit (**EDZ-WTC**) from Form DTF-601, line 27.
- Zone Equivalent Area Wage Tax Credit (**ZEA-WTC**) from Form DTF-601.1, line 27.
- Economic Development Zone Investment Tax Credit (**EDZ-ITC**) from Form DTF-603, line 11.
- Credit for prior taxes paid under a Claim of Right (**COR**) (see Publication 99, *New York State Tax Credits, Retirement Benefits and Deductions*, for more information on the computation of the claim of right credit).

If you did not have New York City tax withheld skip line 62.

Line 62

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 claiming a credit for prior year taxes paid under a *Claim of Right* (see Publication 99, *New York State Tax Credits, Retirement Benefits and Deductions*), write **COR** and the amount of the credit being claimed in the white space (not in the boxes) to the left of line 62. Include this credit amount in the total for line 62.

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 30 of these instructions. The amount on line 62 should be the same as the total **city of New York** tax withheld on your statement(s) unless you are claiming a claim of right credit for prior taxes paid.

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 63.

Line 63

Total city of Yonkers tax withheld

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

If you are claiming a credit for prior year taxes paid under a *Claim of Right* (see Publication 99, *New York State Tax Credits, Retirement Benefits and Deductions*), write **COR** and the amount of the credit being claimed in the white space (not in the boxes) to the left of line 63. Include this credit amount in the total for line 63.

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 30 of these instructions. The amount on line 63 should be the same as the total **city of Yonkers** tax withheld on your statement(s) unless you are claiming a claim of right credit for prior taxes paid.

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 64

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 64 the total of your 1997 estimated tax payments (include your last installment, even if paid in 1998) and any overpayment that you asked us to apply from your 1996 return to your 1997 estimated tax. If this amount was adjusted by the Tax Department after you filed your 1996 return, please enter the adjusted amount.

If you marked filing status ② but made **separate** 1997 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 peel-off 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 64 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 64 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 66

Overpayment

If line 65 is more than line 56, subtract line 56 from line 65. This is your overpayment.

If you have to pay an estimated tax penalty (see line 70 instructions on page 28), subtract the penalty amount from the overpayment and enter the net result on line 66.

Your net overpayment can be:

- 1) refunded to you (enter refund amount on line 67); or
- 2) deposited directly into your bank account (enter refund amount on line 67 and fill in lines 67a, b, and c; see instructions for line 67 below); or
- 3) applied to your 1998 estimated tax (enter on line 68); or
- 4) apportioned between 1) and 3), or 2) and 3).

Any overpayment credited toward your 1998 estimated tax cannot be refunded after April 15, 1998.

Enter the amount of your estimated tax penalty on line 70. If it is greater than your overpayment (line 66), enter the difference on line 69.

Line 67 Refund

Your refund

Enter the amount of your overpayment from line 66 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.

If you want us to deposit your refund directly into your bank account, see *Direct Deposit* below.

Collection of debts from your refund — We will keep all or part of your refund if you owe a past-due legally enforceable debt to the Internal Revenue Service or 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 checked filing status ② and you do not want to apply your part of the refund to your spouse's debt because you are not liable for it, complete Form IT-280, *Nonobligated Spouse Allocation* and attach it (not a photocopy) to your original return. We need the information on it to process your refund as quickly as possible. Once you have

filed your return, you cannot file an amended return to disclaim your spouse's defaulted student loan or past-due support liability or past-due legally enforceable debt owed to a state agency. (However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due support or past-due legally enforceable debt owed to a state agency and you did not attach Form IT-280 to your return. You will then have ten days from the date of notification to file Form IT-280. However, this will result in a delay in your refund and extra work for you.) For more information, see Form IT-280.

If you have any questions about whether you owe a past-due legally enforceable debt to the Internal Revenue Service or a state agency, contact the IRS or that particular state agency.

For New York State, New York City or Yonkers tax liabilities **only**, call 1 800 835-3554 (outside the U.S. and Canada call (518) 485-6800) or write to: NYS TAX DEPARTMENT, TAX COMPLIANCE DIVISION, W A HARRIMAN CAMPUS, ALBANY NY 12227.

Direct Deposit New for 1997 —

Complete lines 67a through 67c if you want us to deposit your refund directly into your bank account.

On line 67a, enter the routing number shown on the checks issued by your bank (see sample check below). The routing number **must** be nine digits. If the first two digits are not 01 through 12, or 21 through 32, the direct deposit will be rejected and a check sent instead. On the sample check below, the routing number is 090090099.

Your check may state that it is payable through a bank different from the one where you have your checking account. If so, do not use the routing number on that check. Instead, contact your bank for the correct routing number to enter on this line.

On line 67b, check the box for the type of account, checking or savings.

On line 67c, enter your account number shown on your checks (see sample check below). The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 1357902468.

The Department will not notify you that your refund has been deposited. However, if the amount we deposit is different from the amount of refund you claimed on your return, we will send you a written explanation of the adjustment within two weeks from the date your refund is deposited.

We will make every effort to comply with your request for direct deposit. However, we cannot be responsible when a bank refuses a direct deposit. Some financial institutions, for example, do not allow a joint refund to be deposited into an individual account. If your bank refuses the direct deposit or the deposit cannot be made for any other reason, we will send a check to the mailing address shown on your return.

If you encounter any problem with the direct deposit of your refund to your account, call toll free 1 800 321-3213. The processing time for an income tax return is approximately six to eight weeks.

<p>JOHN SMITH MARY SMITH 999 Maple Street Someplace, NY 10000</p>	<p>1234 15-0000/0000</p>
<p>PAY TO THE ORDER OF _____ \$ _____</p>	<p>19</p>
<p>DOLLARS</p>	
<p>SOME BANK Someplace, NY 10000</p>	<p style="text-align: center;"> Routing number (line 67a) Account number (line 67c) </p>
<p>For _____</p>	
<p>⑆090090099⑆ 1357902468⑆</p>	

Note: The routing and account numbers may appear in different places on your check.

(continued)

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, 1997. School districts and code numbers are on pages 65 through 68 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, 1997, 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, 1997, enter your permanent home address as of December 31, 1997, **not** your current home address.

Death of taxpayer —

If a taxpayer is deceased, enter the decedent's **first name** and also enter the **date of death** in the boxes provided.

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**;
- social security number(s)**;
- New York State county of residence** on December 31, 1997;
- 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.

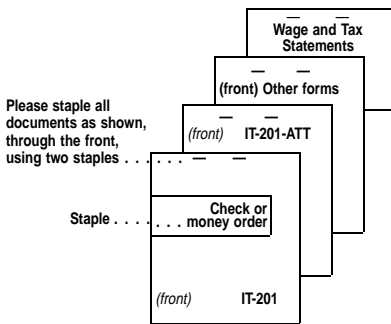
If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

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.

- **Staple** payments, if any, to the front of your return.
- If you are filing Form IT-280, *Nonobligated Spouse Allocation*, please staple 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?**
- 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 57 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 58 of Form IT-201?**
- attach Form IT-217 if you are claiming the farmers' school tax credit and transfer the amount of the credit to line 59 of Form IT-201?**
- attach Form IT-219 if you are claiming the credit for the city of New York unincorporated business tax and transfer the amount of the credit to line 48 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 1997 *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 '97
PO BOX 61000
ALBANY NY 12261-0001

For all other returns:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Private Delivery Services — The date recorded or marked by certain private delivery services, as designated by the U.S. Secretary of the Treasury, will be treated as a postmark, and that date will be considered to be the date of delivery. If you use one of these services, address your return to:

NYS PROCESSING CENTER
431C BROADWAY
MENANDS NY 12204
(This address is valid only through
December 31, 1998.)

For a listing of designated delivery services, see Internal Revenue Service Notice 97-26.

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 22 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 14 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 22 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 \$121,200 (more than \$60,600 if married filing separately), you may not have been able to deduct all 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:

- \$121,200 or less** (\$60,600 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 G, listed below.
- more than \$121,200** (more than \$60,600 if you are married filing separately), and you itemized your deductions on your federal return, complete **Worksheet 1** and **Worksheet 2** on page 32.

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 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** 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.

- B** Amortization of bond premium attributable to 1997 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.
- C** Interest expense on money borrowed to purchase or carry bonds or securities whose interest is exempt from New York income tax.
- 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 could elect but 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.
- G** Premiums paid for long-term care insurance to the extent deducted in determining federal taxable income. See subtraction S-25 on page 21 and then complete **Worksheet 1** on page 32.

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*.

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, general business corporation franchise tax, or Article 32, banking corporation franchise tax, include on line 9 subtractions A through D and F and G, 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.

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

(continued)



Worksheet 1
Long-Term Care Adjustment

1. Amount of long-term care premiums included on federal Schedule A, line 1 ... 1. _____
2. Amount from federal Schedule A, line 1 2. _____
3. Divide line 1 by line 2 and carry the result to four decimal places 3. _____
4. Amount from federal Schedule A, line 4 4. _____
5. Multiply line 4 by line 3 5.

If Form IT-201, line 18 is:

- \$121,200 or less** (\$60,600 or less if you are married filing separately), also include the line 5 amount in the total for Form IT-201-ATT, line 9; or
- more than \$121,200** (more than \$60,600 if you are married filing separately), also enter the line 5 amount on **Worksheet 2**, line 10, below.



Worksheet 2
Subtraction Adjustment Limitation

1. Enter amount from federal itemized deduction worksheet, line 9 1. _____
2. Enter amount from federal itemized deduction worksheet, line 3 2. _____
3. Divide line 1 by line 2 3.
4. Amount of state, local and foreign income taxes from federal Schedule A, lines 5 and 8.
(If you file Form NYC-203, see **Exception for city of New York nonresident earnings tax**, on page 31.) ... 4. _____
5. Amount of subtraction adjustments (from itemized deductions) A and B listed on page 31 that are included in total federal itemized deductions from federal Schedule A, line 28, before any federal disallowance. Also include that portion of the deductions under subtraction adjustment E that is included in lines 18, 26, and 27 of federal Schedule A (e.g., contributions) 5. _____
6. Add line 4 and line 5 6.
7. Multiply line 6 by line 3 7. _____
8. Subtract line 7 from line 6 ... 8. _____
9. Enter any other subtraction adjustments to itemized deductions C through F listed on page 31, excluding that portion of E included in line 5 above 9. _____
10. Enter the amount from **Worksheet 1**, line 5, above. ... 10. _____
11. Add lines 8, 9, and 10.
Enter the total on Form IT-201-ATT, line 9 11.

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.

- H** 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.
- I** Ordinary and necessary expenses paid or incurred during 1997 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.
- J** Amortization of bond premium attributable to 1997 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, general business corporation franchise tax, or Article 32, banking corporation franchise tax, include on line 11 additions H through J, 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.

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 3** below.
- more than \$475,000 but not more than \$525,000, fill in **Worksheet 4** below.
- more than \$525,000, enter 50% (.50) of line 12 on line 13.



Worksheet 3

1. New York adjusted gross income from Form IT-201, line 31, ... 1. _____
2. 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. _____
3. 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. _____
4. Enter the lesser of line 3 or \$50,000 4. _____
5. Divide line 4 by \$50,000 and carry the result to four decimal places 5. _____
6. Enter 25% (.25) of Form IT-201-ATT, line 12 6. _____
7. Multiply line 5 by line 6. 7. _____

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



Worksheet 4

1. Enter the excess of New York adjusted gross income over \$475,000 (cannot exceed \$50,000) 1. _____
2. Divide line 1 by \$50,000 and carry the result to four decimal places 2. _____
3. Enter 25% (.25) of Form IT-201-ATT, line 12 3. _____
4. Multiply line 2 by line 3 4. _____
5. 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 34.

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; 3) your business is a retail enterprise and you have qualified rehabilitation expenditures on property located in New York State; or 4) you are claiming the historic barn credit on new Form IT-212-ATT because you have qualifying rehabilitation expenditures paid or incurred to restore a historic barn located in New York State (section 606(a) of the Tax Law). To figure this credit, fill in Form IT-212, *Investment Credit*, and (if applicable) Form IT-212-ATT, *Historic Barn Rehabilitation Credit and Employment Incentive Credit*, and attach 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 1997. Attach a schedule showing how you figured your credit carryover.

See additions A-4 and A-5 on page 17 of these instructions.

Line 19

Solar and wind energy credit carryover from 1996

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 1996 to 1997 must attach Form IT-218.1, *Solar and Wind Energy Credit Carryover*, to their 1997 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 1998.

Enter the amount of net credit available for carryover to 1998 from Form IT-212, line 28.

Line 23

Net economic development zone credit available for carryover to 1998

Enter the amount of net credit available for carryover to 1998 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*.

Include the amount of your investment credit refund for new businesses from Form IT-212, line 27, on Form IT-201 in the total for line 61. Also write ICR and the amount in the white area (not in the boxes) to the left of line 61 of Form IT-201.

(continued)

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 1997 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 refund(s) from Form(s) DTF-601 and 601.1, line 27, on Form IT-201, line 61. Include the amount of your EDZ investment tax credit refund from Form DTF-603, line 11, on Form IT-201, line 61. Also write EDZ or ZEA and the amount in the white area (not in the boxes) to the left of line 61 of Form IT-201.

For more information, see the instructions for line 61 on page 26.

Part IV — Other New York State Taxes

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 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*.

Part V — Other City of New York Taxes

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 1997, 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**Full-year city of New York separate tax on lump-sum distributions**

Enter your New York City separate tax on lump-sum distributions on line 37. 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, *Separate Tax on Lump-Sum Distributions*, and attach it to your return. For more information, see Form IT-230-I, *Instructions for Form IT-230*.

City of New York part-year resident:

Do not make an entry on line 37. You must claim your separate tax on lump-sum distributions on Form IT-360.1, *Change of Resident Status*. For more information, see Form IT-360.1-I, *Instructions for Form IT-360.1*.

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*.

Line Instructions for Form IT-200

Steps for Preparing Your Return

TIP 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 1997 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 17, 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 29.

All information on your return, except for your present address, must be for the calendar year January 1 through December 31, 1997.

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 42. See *Filing in your tax return* on page 14 for more information.

Name and Address Box

TIP Do not write in this box or attach your mailing label until you have completed and checked your return. Step 5 on page 29 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.

Deceased Taxpayers

Enter the name of the deceased taxpayer and, in the boxes provided, list the date of death in month, day, and last 2 digits of year order.

Item A

Filing status (see page 14)

Item B

Did you itemize your deductions on your 1997 federal return? (see page 14)

Item D

Do you need a tax packet (IT-200-P) sent to you next year? (see page 14)

Tax Computation

(First see the worksheet to the right to see if you qualify for *Simplified Filing*).

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 1997 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.

Simplified instructions for resident taxpayers who do not have to file a federal return but may have to file a New York State return.

Even if you did not have to file a federal return, you do have to file a New York State return if: **your federal filing status would have been:** and **you had federal adjusted gross income (plus New York additions)* of more than:**

single, and you can be claimed as a dependent on another taxpayer's federal return **\$3,000**

single, and you cannot be claimed as a dependent on another taxpayer's federal return **or**
 married filing joint return **or**
 married filing separate return **or**
 head of household **or**
 qualifying widow(er) **\$4,000**

*(New York additions are explained on page 6 of these instructions.)

If your income consists only of wages, salaries, tips, interest, dividends and unemployment compensation, you may qualify for Simplified Filing. To see if you qualify, answer the following questions:

	Yes	No
Are you required to file a federal return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have New York State, New York City, or Yonkers tax withheld from your wages?	<input type="checkbox"/>	<input type="checkbox"/>
Are you claiming the earned income tax credit?	<input type="checkbox"/>	<input type="checkbox"/>
Are you claiming the child and dependent care credit?	<input type="checkbox"/>	<input type="checkbox"/>
Does your income consist only of wages, salaries, tips, interest, dividends and unemployment compensation?	<input type="checkbox"/>	<input type="checkbox"/>

If you checked a **shaded box, stop**; you do not qualify for this Simplified Filing method. You must file Form IT-100, Form IT-200, or Form IT-201 in its entirety. If you did **not** check any shaded box, continue with the worksheet below.

Worksheet

	Amount	Enter on Form IT-200, line #
Wages, salaries, tips, etc.	\$ _____	1
Taxable interest income	_____	2
Dividend income	_____	3
Unemployment compensation	_____	5
Total. This is your federal adjusted gross income	_____	8
Enter from the table below the standard deduction amount that applies to your filing status	_____	

Filing Status

Standard Deduction Amount

Single (and can be claimed as a dependent on another taxpayer's return)	\$ 3,000
Single (and cannot be claimed as a dependent on another taxpayer's return)	7,500
Married filing joint return	13,000
Married filing separate return	6,500
Head of household	10,500
Qualifying widow(er) with dependent child	13,000

If your federal adjusted gross income (plus New York additions*) is less than your standard deduction amount, all you have to do is enter the amounts from the above worksheet on the corresponding lines of your Form IT-200, sign the return, and mail it. You do not owe any New York State tax.

If your federal adjusted gross income (plus New York additions*) is more than your standard deduction amount, you must complete Form IT-100, IT-200, or Form IT-201 in its entirety.

*(New York additions are explained on pages 17 and 18 of these instructions.)

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.

(continued)

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 Policemen's and Firemen's 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) **or**
 - members of the Manhattan and Bronx Surface Transit Operating Authority Pension Plan.

- 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

he 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)	\$ 3,000
Single (checked No at Item C)	7,500
② Married filing joint return	13,000
③ Married filing separate return	6,500
④ Head of household (<i>with qualifying person</i>)	10,500
⑤ Qualifying widow(er) with dependent child	13,000

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

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 49 through 56 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.

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 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*	\$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; enter "0" on Form IT-200, line 20

* 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-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	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; 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	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; 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 57 through 64 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								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								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 39 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, <i>Real Property Tax Credit for Homeowners and Renters</i> , line 17, if any.	b. _____
c. Amount from Form IT-215, <i>Claim for Earned Income Credit</i> , line 16 (New York State filing status ③ taxpayers, transfer the amount from Form IT-215, line 17), if any.	c. _____
d. Amount from Form IT-216, <i>Claim for Child and Dependent Care Credit</i> , line 14.	d. _____
e. Add lines b, c and d.	e. _____
f. Subtract line e from line a.	f. _____
g. Yonkers resident tax rate (15%) .	g. <u> .15 </u>
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 32 — Gift for Missing and Exploited Children Clearinghouse Fund

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

Line 34 — New York State Child and Dependent Care Credit

The New York State child care and dependent care credit is refundable. If you qualify, file 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 14. 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 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 35 — 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 35 and attach it to your return.

If you are having the IRS compute the credit for you, complete lines 1-8 of Form IT-215 and write **EIC** in the white area to the left of line 35 of Form IT-200. **Do not enter** an amount on line 35. Complete lines 36-39, but do not enter any amounts on lines 40, 41, or 42. 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, 1998, whichever is later.

Line 36 — 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 36. Attach Form IT-214 to your return. For more information, see the Instructions for Form IT-214 on page 23.

Line 37 — Total New York State tax withheld

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

Remember to attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, *Return Assembly* on page 14 of these instructions. The amount on line 37 should be the same as the total **New York State** tax withheld on your statement(s).

Line 38 — Total city of New York tax withheld

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

Remember to attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, *Return Assembly* on page 14 of these instructions. The amount on line 38 should be the same as the total **City of New York** tax withheld on your statement(s).

Line 39 — Total city of Yonkers tax withheld

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

Remember to attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, *Return Assembly* on page 14 of these instructions. The amount on line 39 should be the same as the total **City of Yonkers** tax withheld on your statement(s).

Line 41 — Refund

If line 40 is more than line 33, subtract line 33 from line 40 and enter your refund on line 41.

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. If you want us to deposit your refund directly into your bank account, see *Direct Deposit* below.

Collection of debts from your refund — (see page 27)

Disclaiming of spouse's debt — (see page 27)

Direct Deposit — Complete lines 41a through 41c if you want us to deposit your refund directly into your bank account.

On line 41a, enter the routing number shown on the checks issued by your bank (see sample check on page 27). The routing number **must** be nine digits. If the first two digits are not 01 through 12, or 21 through 32, the direct deposit will be rejected and a check sent instead. On the sample check (see page 27), the routing number is 090090099.

Your check may state that it is payable through a bank different from the one where you have your checking account. If so, do not use the routing number on that check. Instead, contact your bank for the correct routing number to enter on this line.

On line 41b, check the box for the type of account, checking or savings.

On line 41c, enter your account number shown on your checks (see sample check on page 27). The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check (see page 27), the account number is 1357902468.

The Department will not notify you that your **refund** has been deposited. However, if the amount we deposit is different from the amount of refund you claimed on your return, we will send you a written explanation of the adjustment within two weeks from the date your refund is deposited.

We will make every effort to comply with your request for direct deposit. However, we cannot be responsible when a bank refuses a direct deposit. Some financial institutions, for example, do not allow a joint refund to be deposited into an individual account. If your bank refuses the direct deposit or the deposit cannot be made for any other reason, we will send a check to the mailing address shown on your return. **If you encounter any problem with the direct deposit of your refund to your account, call toll free 1 800 321-3213.** The processing time for an income tax return is approximately six to eight weeks.

Line 42 — Amount you owe

If line 40 is less than line 33, subtract line 40 from line 33 and enter the amount you owe on line 42.

If you owe more than one dollar, staple your payment to the area indicated on the front left of your return. Make

your check or money order payable to **New York State Income Tax** and write your social security number and **1997 income tax** on it. Do not send cash. You do not have to pay one dollar or less.

Installment Payments

If you cannot pay the full amount you owe as shown on line 42 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, 1998, 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 page 17 for a listing of our phone numbers.

You must attach your completed DTF-383 to the front of the 1997 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.

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

If line 42 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 1997 prepayments equal at least 100% of your 1996 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.

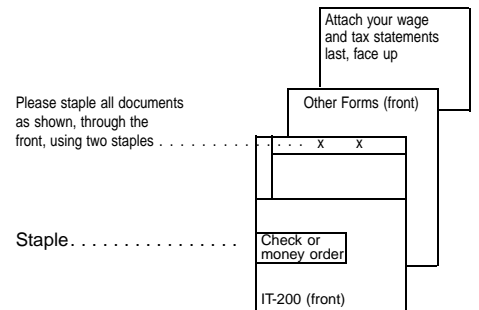
Now continue with Step 4 below.

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

Step 5 — Complete the top of your return (see page 29).

Step 6 — Sign and date your return at the bottom (see page 29).

Step 7 — Return Assembly (see page 30)



Step 8 — Checklist (see page 30)

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 '97
 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 1997. 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 1997:

- 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 1997;
- 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 1997:

- 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 1997;
- you could not be claimed as a dependent on someone else's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the average monthly rent you and other members of your household paid was \$450 or less, not counting charges for heat, gas, electricity, furnishings or board.

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

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

Definitions

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

However, tenants, subtenants, roomers or boarders are not members of your household unless they are related to you in one of the following ways:

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

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

Household gross income is the annual total of the following income items that you and all members of your household received during 1997:

- 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.

Further, household gross income does not include payments made to individuals because of their status as victims of Nazi persecution as defined in federal Public Law 103-286.

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 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 refundable credit.

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. See the line 17 instructions for division of the credit. 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, 1998, but not later than April 15, 1998.

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, 1998.

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 16, 2001.

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

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

Persons with Disabilities *(see back cover)*

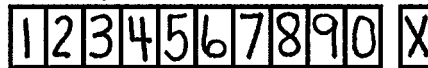
Line Instructions — Form IT-214

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, 1997. 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

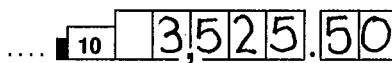
Form IT-214 has been designed to let us use the latest scanning and image-processing equipment. Rectangular boxes and white entry areas have been printed on the form to guide you in making your handwritten entries. This will enable our scanning equipment to more accurately read your return and let us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



- 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:



- 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 1997, 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 1997. 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, 1997, 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, 1997, 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 1997 (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 1997; 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 1997. 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 1997 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 1997, enter your real property taxes paid (from line 21) on line 10.

If you rented your residence for all of 1997, 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 the next page*).

If you are filing a 1997 New York State income tax return, transfer your line 17 amount to Form IT-200, line 36 or Form IT-201, line 60.

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 12).

If you are not filing a 1997 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**

Direct Deposit Information

Complete lines 35a through 35c if you want us to deposit your real property tax credit directly into your bank account. Do **not** complete these lines if you are filing Form IT-214 with your New York State income tax return. Instead, complete the lines for direct deposit on the return that you are filing. For more information on *Direct Deposit*, see page 27.

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 1997; **and**
- file (or have filed) a New York State return for 1997.

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 1997

- These instructions have been redesigned. The line instructions for all filers begin in the next column.
- Information on questions regarding investment income (line 2) and federal modified adjusted gross income (Worksheet A, line 1) have been added.

Filling in Your Claim Form

Form IT-215 for 1997 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 points, dashes or any other punctuation marks or symbols.
- Write your numerals like this:

1 2 3 4 5 6 7 8 9 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 9 is \$329.68, your money field entry should look like:

.....

	9					3	2	9	.	6	8
--	---	--	--	--	--	---	---	---	---	---	---

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

Line Instructions for all Filers

All resident, nonresident, and part-year resident filers complete lines 1 through 17 as applicable. (**Form IT-100 filers** - Do not file Form IT-215 unless you have already filed your Form IT-100 for 1997.)

Line 1 — You must have claimed the federal earned income credit for 1997 in order to claim the New York State earned income credit.

Line 2 — You cannot claim the New York State earned income credit if your investment income is more than \$2,250. For most people, investment income is the total amount of:

- taxable interest (from line 8a of federal Form 1040 or 1040A);
- tax-exempt interest (from line 8b of federal Form 1040 or 1040A);
- dividend income (from line 9 of federal Form 1040 or 1040A); and
- capital gain net income from line 13 of Form 1040 (if more than zero).

For additional information on what qualifies as investment income, see **federal** Pub-596, *Earned Income Credit*.

Line 3 — File Form IT-215 with your original 1997 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 4 — 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.

Caution: To be eligible to claim the New York State earned income credit, you must provide a correct and valid social security number (SSN) for each person listed on your tax return.

If you have applied for a social security number by filing federal Form SS-5 with the Social Security Administration, but you have not received it by the April 15, 1998, filing deadline, you can either:

- 1) File Form IT-370 requesting an automatic extension of time to file until August 15, 1998. (This extension does not give you any extra time to pay any tax owed. You should pay any New York taxes you expect to owe to avoid interest or penalty charges. For more information, see Form IT-370, *Application for Automatic Extension of Time to File for Individuals.*) **or**

- 2) File your return on time without claiming the earned income credit and do not attach Form IT-215. After receiving the SSN, file Form IT-215 and claim the credit.

Be sure to place an **X** in the box under the heading *Person with disability* if your child was born before 1979 and was permanently disabled during any part of 1997. Place an **X** in this box **only** if you put a checkmark in the **Yes** box on your 1997 federal schedule EIC, line 3b.

Line 5 — If you answered **Yes**, complete lines 6 through 9 and Worksheet A, line 1, on the back of Form IT-215 (also lines 21, 23 and 24 if you are a part-year resident); the Tax Department will compute the credit for you. If you answered **No**, complete lines 6 through 17 (and lines 18 through 26 if you are a part-year resident).

Line 6 — This amount can be found on the appropriate line of the **federal** return you filed.

Lines 7, 8, and 9 — 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 9, *Business income or loss*, applies only to **federal** Form 1040 filers.

Line 9 — Enter the amount of business income or loss from your federal Form 1040 instructions, *Earned Income Credit Worksheet*, line 5. **Do not use a minus sign or brackets to show a loss.** Check the appropriate box on line 9 to indicate if the amount reported is a profit or a loss. Be sure to enter your Employer Identification Number (EIN) for your business. If you have income or loss from more than one business, enter the EIN representing your primary business activity. If your primary business activity doesn't have an EIN, use your social security number.

Line 10 — 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, as originally computed in the *EIC Worksheet* in your federal instructions **before** any reduction for the alternative minimum tax.

Line 11 — For 1997, 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 12 — This amount represents your earned income credit **before** it has been reduced by the amount of household credit allowed. **IT-100 filers stop;** the Tax Department will compute your earned income credit for you.

Lines 13-15 — Form IT-200 filers, continue with line 13. Form IT-201 or IT-203 filers, complete Worksheet A on the back of the form. Then continue with line 13.

Line 16 — If you are attaching this claim to your original 1997 New York State income tax return and you answered *No* at line 3:

For filing status ①, ②, ④, or ⑤

- **Residents** - Transfer the line 16 amount to Form IT-200, line 35, or Form IT-201, line 58.
- **Nonresidents** - Transfer the line 16 amount to Form IT-203, line 41.
- **Part-year Residents** - Transfer the line 16 amount to Form IT-203, line 41 and **continue on line 18.**

For filing status ③, Married filing separate return

- The line 16 amount represents both spouses' combined (total) earned income credit. You must complete line 17 and indicate the amount of line 16 that you are claiming.

If you have previously filed your 1997 New York State income tax return and you answered *Yes* at line 3:

For filing status ①, ②, ④, or ⑤

- **Residents, nonresidents, and part-year residents** - mail your completed Form IT-215 to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

For filing status ③, Married filing separate return

- The line 16 amount represents both spouses' combined (total) earned income credit. You must complete line 17 and indicate the amount of line 16 that you are claiming.

Line 17 — 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 3, show the portion of line 16 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 16.

- **Residents** - Transfer the line 17 amount to Form IT-200, line 35, or Form IT-201, line 58.
- **Nonresidents** - Transfer the line 17 amount to Form IT-203, line 41.
- **Part-year Residents** - Transfer the line 17 amount to Form IT-203, line 41 and **continue on line 18.**

If you have already filed your 1997 New York State income tax return and answered *Yes* at line 3:

- **Residents, nonresidents, and part-year residents** - Mail your completed Form IT-215 to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Worksheet A, line 1 - If you filed a 1997 federal Form 1040 and are filing New York State Form IT-201 or IT-203, enter on line 1 your federal modified adjusted gross income from your federal Form 1040 instructions, *Earned Income Credit Worksheet*, line 8.

If you elected to have the Internal Revenue Service figure your federal earned income credit for you, you must use the instructions below to determine your federal modified adjusted gross income (even if you are requesting the Tax Department to compute your New York State earned income credit for you).

Federal modified adjusted gross income for most Form IT-201 or IT-203 filers is the same as federal adjusted gross income. Federal adjusted gross income is the amount reported on either Form IT-201, line 18 or Form IT-203, line 18, *Federal Amount* column. But if you filed federal Schedule(s) C, C-EZ, D, E, or F, your federal modified adjusted gross income is the amount reported on Form IT-201, line 18, or Form IT-203, line 18, *Federal Amount* column, **plus**

- Any net capital loss claimed on Form IT-201 or Form IT-203, line 7;
- Any net loss from estates and trusts claimed on federal Form 1040, Schedule E, line 36;
- Any royalty loss included on federal Form 1040, Schedule E, line 26;
- One-half of any net business loss claimed on Form IT-201 or Form IT-203, line 6;
- One-half of any net farm loss claimed on Form IT-201 or Form IT-203, line 12; and
- One-half of any loss determined by combining any rental real estate income or loss included on federal Schedule E, lines 26, any partnership or S corporation income or loss claimed on federal Schedule E, line 31, and any net farm rental income or loss from federal Schedule E, line 39. However, **do not** take into account items which are attributable to a trade or business which consists of the performance of services by the taxpayer as an employee.

Part-year Residents Only

Lines 18 through 26 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 25 — Divide line 23 by line 24 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 26.

Line 26 — If line 25 is greater than 0%, multiply line 22 by line 25. If you answered *No* at line 3, transfer the line 26 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 1997 New York State income tax return and you answered *Yes* at line 3, mail your completed Form IT-215 to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

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 Registration and Data 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.

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

General Information

Change to the New York State child and dependent care credit for tax year 1997

The percentage of the federal credit can be as high as 60%, depending on your income. See the instructions for line 13 on page 48.

Who Qualifies

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 7 instructions on page 47.
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 1997.

Married Persons Filing Separate Federal and New York State 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 1997, **and**
- the qualifying person lived in your home more than half of 1997, **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.

Married Persons Filing Joint Federal Returns, but Required to File Separate New York Returns

If you and your spouse file jointly for federal purposes, but are required to file separate New York returns because one spouse is a resident and the other spouse is either a nonresident or part-year resident, you may still claim the credit. However, the credit must be claimed on the return of the spouse with the lower taxable income (computed without regard to such credit).

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 1997,
- report the required information about the care provider on line 4 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 1997.

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 1997, 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 1997 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 1997.
3. One or both of the parents had custody of the child for more than half of 1997.
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 1997, **or**

(continued)

- 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 1997. This rule does not apply if your decree or agreement was changed after 1984 to say that 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 1996 that you didn't pay until 1997, you may be able to claim these qualified expenses and increase the amount of credit you can take in 1997. For more information, see *Amount of Credit in federal* Publication 503, *Child and Dependent Care Expenses*. Also, see the instructions for line 11 on page 48.

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 5 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 26. If you use either optional method to figure self-employment tax, subtract any deduction you claim on federal Form 1040, line 26, 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 1997 and had no earned income, see federal Publication 503. If your spouse was a student or disabled in 1997, see the line 7 instructions for Form IT-216.

Filling in Your Claim Form

Form IT-216 for 1997 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 on page 14 for making your entries.

Line Instructions (for all filers)

All filers complete lines 1 through 14 as applicable. (**Form IT-100 filers** - Do not file Form IT-216 unless you have already filed your Form IT-100 for 1997 and did not claim the child and dependent care credit on it.)

Line 1

File Form IT-216 with your original 1997 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

List the name, qualified expenses paid in 1997, social security number and year of birth for the qualifying person(s) for whom you are claiming the New York State child and dependent care credit.

Caution: To be eligible to claim the New York State child and dependent care credit, you must provide a correct and valid social security number (SSN) for each person listed on your tax return. If the Internal Revenue Service (IRS) has issued you an Individual Taxpayer Identification Number (ITIN) because either you or a qualifying person claimed on Form IT-216 is a

resident or nonresident alien, enter this ITIN in place of the social security number.

If you have applied for a social security number by filing federal Form SS-5 with the Social Security Administration or you have applied for an ITIN by filing federal Form W-7 with the IRS, but you have not received your SSN or ITIN by the April 15, 1998, filing deadline, you can either:

- 1) File Form IT-370 requesting an automatic extension of time to file until August 15, 1998. (This extension does not give you any extra time to pay any tax owed. You should pay any New York taxes you expect to owe to avoid interest or penalty charges. For more information, see Form IT-370, *Application for Automatic Extension of Time to File for Individuals*.)
- 2) File your return on time without claiming the child and dependent care credit and do not attach Form IT-216. After receiving the SSN, file Form IT-216 and claim the credit.

Also, be sure to place an **X** in the box under the heading *Person with disability* if the qualifying person had a disability and was incapable of caring for himself or herself during 1997.

Line 4

Complete columns (A) through (D) for each person or organization that provided the care. If you have more than two 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 4 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 1997 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 5

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 5, the amount from federal Form 2441, line 3.
- 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 5, the amount from line e of the *Worksheet* below.

Worksheet

a. Enter the amount of qualified expenses you incurred and paid in 1997. Do not include on this line any excluded benefits shown on federal Form 2441, line 18	a. _____
b. Enter \$2,400 (\$4,800 if two or more qualifying persons)	b. _____
c. Enter the amount from federal Form IT-2441, line 18	c. _____
d. Subtract line c from line b. If zero or less, stop . You cannot take the credit. Exception: If you paid prior year (1996) expenses in 1997, see the line 11 instructions on page 48.	d. _____
e. Enter the smaller of line a or line d here and on Form IT-216, line 5	e. _____

— 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 1997. **Do not include** the following expenses on line 5.

1. Qualified expenses you incurred in 1997 but did not pay until 1998. However, next year you may be able to use these expenses to increase your 1998 credit.
2. Qualified expenses you incurred in 1996 but did not pay until 1997. If you had prior year expenses you did not pay until 1997, see the instructions for line 11 on the next page.

For more information, see *Qualified Expenses* on page 46.

Line 6

Enter **only your** earned income on line 6 (do not include your spouse's). For more information, see *Earned Income* on page 46.

Line 7

If you are filing your return using filing status ②, *Married filing joint return*, enter **only your spouse's** earned income on line 7. If you are using any other filing status, enter the amount from line 6 on line 7.

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

1997. 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 1997). 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.

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 8

Enter the smallest of line 5, 6, or 7. 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 9

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 10

Enter on line 10 the appropriate decimal amount for your federal adjusted gross income shown on line 9.

Line 11

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 11, should be the same as the amount shown on federal Form 2441, line 9, before any federal limitation.

If you had qualified expenses for 1996 that you didn't pay until 1997, you may be able to claim these qualified expenses and increase the amount of credit you can take in 1997. If you can take a credit for 1996 expenses paid in 1997, write **PYE** and the amount of the credit you are claiming for prior year expenses on the dotted line next to line 11. Also include this amount in the line 11 amount box. Attach a statement showing how you figured the credit for 1996 expenses.

Line 12

Transfer the amount from line 11 to line 12 and complete the remainder of Form IT-216.

Line 13

For 1997, the New York State child and dependent care credit is a minimum of 20% and as much as 60% 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 below.
- **Form IT-201 filers** — amount from line 31 of Form IT-201.
- **Form IT-203 filers** — amount from line 31 of Form IT-203.

Use the table on Form IT-216 to determine the decimal to be entered on line 13.

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. _____

Line 14

If you are attaching this claim to your original 1997 New York State income tax return and you answered *No* at line 1:

- **Residents** — Transfer the line 14 amount to Form IT-200, line 34, or Form IT-201, line 57.
- **Nonresidents** — Transfer the line 14 amount to Form IT-203, line 39.
- **Part-year residents** — Transfer the line 14 amount to Form IT-203, line 39 **and continue on** line 15 of Form IT-216.

If you have previously filed your 1997 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 15-22)

Lines 15 through 22 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 1997. 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 21

Divide line 19 by line 20 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 22.

Line 22

If line 21 is greater than 0%, multiply line 18 by line 21. If you answered *No* at line 1, transfer the line 22 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 1997 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

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 Registration and Data 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.



1997 New York State Tax Table

\$0 - \$5,999 49

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 \$1,844. 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	Your New York State tax is:				
					At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
38,200	38,250	2,221	1,841	2,055					
38,250	38,300	2,225	1,844	2,059					
38,300	38,350	2,228	1,847	2,062					
38,350	38,400	2,232	1,850	2,066					

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 22 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
\$0 \$13		\$0	\$0	\$0	\$2,000 Your New York State tax is:						\$4,000 Your New York State tax is:			
13	25	1	1	1	2,000	2,050	81	81	81	4,000	4,050	161	161	161
25	50	2	2	2	2,050	2,100	83	83	83	4,050	4,100	163	163	163
50	100	3	3	3	2,100	2,150	85	85	85	4,100	4,150	165	165	165
100	150	5	5	5	2,150	2,200	87	87	87	4,150	4,200	167	167	167
150	200	7	7	7	2,200	2,250	89	89	89	4,200	4,250	169	169	169
200	250	9	9	9	2,250	2,300	91	91	91	4,250	4,300	171	171	171
250	300	11	11	11	2,300	2,350	93	93	93	4,300	4,350	173	173	173
300	350	13	13	13	2,350	2,400	95	95	95	4,350	4,400	175	175	175
350	400	15	15	15	2,400	2,450	97	97	97	4,400	4,450	177	177	177
400	450	17	17	17	2,450	2,500	99	99	99	4,450	4,500	179	179	179
450	500	19	19	19	2,500	2,550	101	101	101	4,500	4,550	181	181	181
500	550	21	21	21	2,550	2,600	103	103	103	4,550	4,600	183	183	183
550	600	23	23	23	2,600	2,650	105	105	105	4,600	4,650	185	185	185
600	650	25	25	25	2,650	2,700	107	107	107	4,650	4,700	187	187	187
650	700	27	27	27	2,700	2,750	109	109	109	4,700	4,750	189	189	189
700	750	29	29	29	2,750	2,800	111	111	111	4,750	4,800	191	191	191
750	800	31	31	31	2,800	2,850	113	113	113	4,800	4,850	193	193	193
800	850	33	33	33	2,850	2,900	115	115	115	4,850	4,900	195	195	195
850	900	35	35	35	2,900	2,950	117	117	117	4,900	4,950	197	197	197
900	950	37	37	37	2,950	3,000	119	119	119	4,950	5,000	199	199	199
950	1,000	39	39	39										
1,000 Your New York State tax is:					3,000 Your New York State tax is:					5,000 Your New York State tax is:				
1,000	1,050	41	41	41	3,000	3,050	121	121	121	5,000	5,050	201	201	201
1,050	1,100	43	43	43	3,050	3,100	123	123	123	5,050	5,100	203	203	203
1,100	1,150	45	45	45	3,100	3,150	125	125	125	5,100	5,150	205	205	205
1,150	1,200	47	47	47	3,150	3,200	127	127	127	5,150	5,200	207	207	207
1,200	1,250	49	49	49	3,200	3,250	129	129	129	5,200	5,250	209	209	209
1,250	1,300	51	51	51	3,250	3,300	131	131	131	5,250	5,300	211	211	211
1,300	1,350	53	53	53	3,300	3,350	133	133	133	5,300	5,350	213	213	213
1,350	1,400	55	55	55	3,350	3,400	135	135	135	5,350	5,400	215	215	215
1,400	1,450	57	57	57	3,400	3,450	137	137	137	5,400	5,450	217	217	217
1,450	1,500	59	59	59	3,450	3,500	139	139	139	5,450	5,500	219	219	219
1,500	1,550	61	61	61	3,500	3,550	141	141	141	5,500	5,550	221	221	221
1,550	1,600	63	63	63	3,550	3,600	143	143	143	5,550	5,600	223	223	223
1,600	1,650	65	65	65	3,600	3,650	145	145	145	5,600	5,650	225	225	225
1,650	1,700	67	67	67	3,650	3,700	147	147	147	5,650	5,700	227	227	227
1,700	1,750	69	69	69	3,700	3,750	149	149	149	5,700	5,750	229	229	229
1,750	1,800	71	71	71	3,750	3,800	151	151	151	5,750	5,800	231	231	231
1,800	1,850	73	73	73	3,800	3,850	153	153	153	5,800	5,850	233	233	233
1,850	1,900	75	75	75	3,850	3,900	155	155	155	5,850	5,900	235	235	235
1,900	1,950	77	77	77	3,900	3,950	157	157	157	5,900	5,950	237	237	237
1,950	2,000	79	79	79	3,950	4,000	159	159	159	5,950	6,000	239	239	239

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



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
6,000		Your New York State tax is:			9,000		Your New York State tax is:			12,000		Your New York State tax is:		
6,000	6,050	241	241	241	9,000	9,050	366	361	361	12,000	12,050	509	481	486
6,050	6,100	243	243	243	9,050	9,100	368	363	363	12,050	12,100	511	483	488
6,100	6,150	245	245	245	9,100	9,150	371	365	365	12,100	12,150	514	485	491
6,150	6,200	247	247	247	9,150	9,200	373	367	367	12,150	12,200	517	487	493
6,200	6,250	249	249	249	9,200	9,250	375	369	369	12,200	12,250	519	489	495
6,250	6,300	251	251	251	9,250	9,300	377	371	371	12,250	12,300	522	491	497
6,300	6,350	253	253	253	9,300	9,350	380	373	373	12,300	12,350	525	493	500
6,350	6,400	255	255	255	9,350	9,400	382	375	375	12,350	12,400	527	495	502
6,400	6,450	257	257	257	9,400	9,450	384	377	377	12,400	12,450	530	497	504
6,450	6,500	259	259	259	9,450	9,500	386	379	379	12,450	12,500	532	499	506
6,500	6,550	261	261	261	9,500	9,550	389	381	381	12,500	12,550	535	501	509
6,550	6,600	263	263	263	9,550	9,600	391	383	383	12,550	12,600	538	503	511
6,600	6,650	265	265	265	9,600	9,650	393	385	385	12,600	12,650	540	505	513
6,650	6,700	267	267	267	9,650	9,700	395	387	387	12,650	12,700	543	507	515
6,700	6,750	269	269	269	9,700	9,750	398	389	389	12,700	12,750	546	509	518
6,750	6,800	271	271	271	9,750	9,800	400	391	391	12,750	12,800	548	511	520
6,800	6,850	273	273	273	9,800	9,850	402	393	393	12,800	12,850	551	513	522
6,850	6,900	275	275	275	9,850	9,900	404	395	395	12,850	12,900	553	515	524
6,900	6,950	277	277	277	9,900	9,950	407	397	397	12,900	12,950	556	517	527
6,950	7,000	279	279	279	9,950	10,000	409	399	399	12,950	13,000	559	519	529
7,000		Your New York State tax is:			10,000		Your New York State tax is:			13,000		Your New York State tax is:		
7,000	7,050	281	281	281	10,000	10,050	411	401	401	13,000	13,050	561	521	531
7,050	7,100	283	283	283	10,050	10,100	413	403	403	13,050	13,100	564	523	533
7,100	7,150	285	285	285	10,100	10,150	416	405	405	13,100	13,150	567	525	536
7,150	7,200	287	287	287	10,150	10,200	418	407	407	13,150	13,200	570	527	538
7,200	7,250	289	289	289	10,200	10,250	420	409	409	13,200	13,250	573	529	540
7,250	7,300	291	291	291	10,250	10,300	422	411	411	13,250	13,300	576	531	542
7,300	7,350	293	293	293	10,300	10,350	425	413	413	13,300	13,350	579	533	545
7,350	7,400	295	295	295	10,350	10,400	427	415	415	13,350	13,400	582	535	547
7,400	7,450	297	297	297	10,400	10,450	429	417	417	13,400	13,450	585	537	549
7,450	7,500	299	299	299	10,450	10,500	431	419	419	13,450	13,500	588	539	551
7,500	7,550	301	301	301	10,500	10,550	434	421	421	13,500	13,550	591	541	554
7,550	7,600	303	303	303	10,550	10,600	436	423	423	13,550	13,600	594	543	556
7,600	7,650	305	305	305	10,600	10,650	438	425	425	13,600	13,650	597	545	558
7,650	7,700	307	307	307	10,650	10,700	440	427	427	13,650	13,700	600	547	560
7,700	7,750	309	309	309	10,700	10,750	443	429	429	13,700	13,750	603	549	563
7,750	7,800	311	311	311	10,750	10,800	445	431	431	13,750	13,800	606	551	565
7,800	7,850	313	313	313	10,800	10,850	447	433	433	13,800	13,850	609	553	567
7,850	7,900	315	315	315	10,850	10,900	449	435	435	13,850	13,900	612	555	569
7,900	7,950	317	317	317	10,900	10,950	452	437	437	13,900	13,950	615	557	572
7,950	8,000	319	319	319	10,950	11,000	454	439	439	13,950	14,000	618	559	574
8,000		Your New York State tax is:			11,000		Your New York State tax is:			14,000		Your New York State tax is:		
8,000	8,050	321	321	321	11,000	11,050	456	441	441	14,000	14,050	620	561	576
8,050	8,100	323	323	323	11,050	11,100	459	443	443	14,050	14,100	623	563	578
8,100	8,150	326	325	325	11,100	11,150	462	445	446	14,100	14,150	626	565	581
8,150	8,200	328	327	327	11,150	11,200	464	447	448	14,150	14,200	629	567	583
8,200	8,250	330	329	329	11,200	11,250	467	449	450	14,200	14,250	632	569	585
8,250	8,300	332	331	331	11,250	11,300	469	451	452	14,250	14,300	635	571	587
8,300	8,350	335	333	333	11,300	11,350	472	453	455	14,300	14,350	638	573	590
8,350	8,400	337	335	335	11,350	11,400	475	455	457	14,350	14,400	641	575	592
8,400	8,450	339	337	337	11,400	11,450	477	457	459	14,400	14,450	644	577	594
8,450	8,500	341	339	339	11,450	11,500	480	459	461	14,450	14,500	647	579	596
8,500	8,550	344	341	341	11,500	11,550	483	461	464	14,500	14,550	650	581	599
8,550	8,600	346	343	343	11,550	11,600	485	463	466	14,550	14,600	653	583	601
8,600	8,650	348	345	345	11,600	11,650	488	465	468	14,600	14,650	656	585	603
8,650	8,700	350	347	347	11,650	11,700	490	467	470	14,650	14,700	659	587	605
8,700	8,750	353	349	349	11,700	11,750	493	469	473	14,700	14,750	662	589	608
8,750	8,800	355	351	351	11,750	11,800	496	471	475	14,750	14,800	665	591	610
8,800	8,850	357	353	353	11,800	11,850	498	473	477	14,800	14,850	668	593	612
8,850	8,900	359	355	355	11,850	11,900	501	475	479	14,850	14,900	671	595	614
8,900	8,950	362	357	357	11,900	11,950	504	477	482	14,900	14,950	674	597	617
8,950	9,000	364	359	359	11,950	12,000	506	479	484	14,950	15,000	677	599	619

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



1997 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
15,000		Your New York State tax is:			18,000		Your New York State tax is:			21,000		Your New York State tax is:		
15,000	15,050	679	601	621	18,000	18,050	856	731	785	21,000	21,050	1,043	866	962
15,050	15,100	682	603	624	18,050	18,100	859	733	788	21,050	21,100	1,047	868	965
15,100	15,150	685	605	627	18,100	18,150	862	736	791	21,100	21,150	1,050	871	968
15,150	15,200	688	607	629	18,150	18,200	865	738	794	21,150	21,200	1,053	873	971
15,200	15,250	691	609	632	18,200	18,250	868	740	797	21,200	21,250	1,057	875	974
15,250	15,300	694	611	634	18,250	18,300	871	742	800	21,250	21,300	1,060	877	977
15,300	15,350	697	613	637	18,300	18,350	874	745	803	21,300	21,350	1,064	880	980
15,350	15,400	700	615	640	18,350	18,400	877	747	806	21,350	21,400	1,067	882	983
15,400	15,450	703	617	642	18,400	18,450	880	749	809	21,400	21,450	1,071	884	986
15,450	15,500	706	619	645	18,450	18,500	883	751	812	21,450	21,500	1,074	886	989
15,500	15,550	709	621	648	18,500	18,550	886	754	815	21,500	21,550	1,077	889	992
15,550	15,600	712	623	650	18,550	18,600	889	756	818	21,550	21,600	1,081	891	995
15,600	15,650	715	625	653	18,600	18,650	892	758	821	21,600	21,650	1,084	893	998
15,650	15,700	718	627	655	18,650	18,700	895	760	824	21,650	21,700	1,088	895	1,001
15,700	15,750	721	629	658	18,700	18,750	898	763	827	21,700	21,750	1,091	898	1,004
15,750	15,800	724	631	661	18,750	18,800	901	765	830	21,750	21,800	1,095	900	1,007
15,800	15,850	727	633	663	18,800	18,850	904	767	833	21,800	21,850	1,098	902	1,010
15,850	15,900	730	635	666	18,850	18,900	907	769	836	21,850	21,900	1,101	904	1,013
15,900	15,950	733	637	669	18,900	18,950	910	772	839	21,900	21,950	1,105	907	1,016
15,950	16,000	736	639	671	18,950	19,000	913	774	842	21,950	22,000	1,108	909	1,019
16,000		Your New York State tax is:			19,000		Your New York State tax is:			22,000		Your New York State tax is:		
16,000	16,050	738	641	674	19,000	19,050	915	776	844	22,000	22,050	1,112	911	1,021
16,050	16,100	741	643	676	19,050	19,100	918	778	847	22,050	22,100	1,115	914	1,024
16,100	16,150	744	646	679	19,100	19,150	921	781	850	22,100	22,150	1,119	917	1,027
16,150	16,200	747	648	682	19,150	19,200	924	783	853	22,150	22,200	1,122	919	1,030
16,200	16,250	750	650	684	19,200	19,250	927	785	856	22,200	22,250	1,125	922	1,033
16,250	16,300	753	652	687	19,250	19,300	930	787	859	22,250	22,300	1,129	924	1,036
16,300	16,350	756	655	690	19,300	19,350	933	790	862	22,300	22,350	1,132	927	1,039
16,350	16,400	759	657	692	19,350	19,400	936	792	865	22,350	22,400	1,136	930	1,042
16,400	16,450	762	659	695	19,400	19,450	939	794	868	22,400	22,450	1,139	932	1,045
16,450	16,500	765	661	697	19,450	19,500	942	796	871	22,450	22,500	1,143	935	1,048
16,500	16,550	768	664	700	19,500	19,550	945	799	874	22,500	22,550	1,146	938	1,051
16,550	16,600	771	666	703	19,550	19,600	948	801	877	22,550	22,600	1,149	940	1,054
16,600	16,650	774	668	705	19,600	19,650	951	803	880	22,600	22,650	1,153	943	1,057
16,650	16,700	777	670	708	19,650	19,700	954	805	883	22,650	22,700	1,156	945	1,060
16,700	16,750	780	673	711	19,700	19,750	957	808	886	22,700	22,750	1,160	948	1,063
16,750	16,800	783	675	713	19,750	19,800	960	810	889	22,750	22,800	1,163	951	1,066
16,800	16,850	786	677	716	19,800	19,850	963	812	892	22,800	22,850	1,167	953	1,069
16,850	16,900	789	679	718	19,850	19,900	966	814	895	22,850	22,900	1,170	956	1,072
16,900	16,950	792	682	721	19,900	19,950	969	817	898	22,900	22,950	1,173	959	1,075
16,950	17,000	795	684	724	19,950	20,000	972	819	901	22,950	23,000	1,177	961	1,078
17,000		Your New York State tax is:			20,000		Your New York State tax is:			23,000		Your New York State tax is:		
17,000	17,050	797	686	726	20,000	20,050	975	821	903	23,000	23,050	1,180	964	1,080
17,050	17,100	800	688	729	20,050	20,100	978	823	906	23,050	23,100	1,184	966	1,083
17,100	17,150	803	691	732	20,100	20,150	982	826	909	23,100	23,150	1,187	969	1,086
17,150	17,200	806	693	735	20,150	20,200	985	828	912	23,150	23,200	1,190	972	1,089
17,200	17,250	809	695	738	20,200	20,250	988	830	915	23,200	23,250	1,194	974	1,092
17,250	17,300	812	697	741	20,250	20,300	992	832	918	23,250	23,300	1,197	977	1,095
17,300	17,350	815	700	744	20,300	20,350	995	835	921	23,300	23,350	1,201	980	1,098
17,350	17,400	818	702	747	20,350	20,400	999	837	924	23,350	23,400	1,204	982	1,101
17,400	17,450	821	704	750	20,400	20,450	1,002	839	927	23,400	23,450	1,208	985	1,104
17,450	17,500	824	706	753	20,450	20,500	1,006	841	930	23,450	23,500	1,211	987	1,107
17,500	17,550	827	709	756	20,500	20,550	1,009	844	933	23,500	23,550	1,214	990	1,110
17,550	17,600	830	711	759	20,550	20,600	1,012	846	936	23,550	23,600	1,218	993	1,113
17,600	17,650	833	713	762	20,600	20,650	1,016	848	939	23,600	23,650	1,221	995	1,116
17,650	17,700	836	715	765	20,650	20,700	1,019	850	942	23,650	23,700	1,225	998	1,119
17,700	17,750	839	718	768	20,700	20,750	1,023	853	945	23,700	23,750	1,228	1,001	1,122
17,750	17,800	842	720	771	20,750	20,800	1,026	855	948	23,750	23,800	1,232	1,003	1,125
17,800	17,850	845	722	774	20,800	20,850	1,030	857	951	23,800	23,850	1,235	1,006	1,128
17,850	17,900	848	724	777	20,850	20,900	1,033	859	954	23,850	23,900	1,238	1,008	1,131
17,900	17,950	851	727	780	20,900	20,950	1,036	862	957	23,900	23,950	1,242	1,011	1,134
17,950	18,000	854	729	783	20,950	21,000	1,040	864	960	23,950	24,000	1,245	1,014	1,137

* 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
24,000		Your New York State tax is:			27,000		Your New York State tax is:			30,000		Your New York State tax is:		
24,000	24,050	1,249	1,016	1,139	27,000	27,050	1,454	1,180	1,316	30,000	30,050	1,660	1,357	1,494
24,050	24,100	1,252	1,019	1,142	27,050	27,100	1,458	1,183	1,319	30,050	30,100	1,663	1,360	1,497
24,100	24,150	1,256	1,022	1,145	27,100	27,150	1,461	1,186	1,322	30,100	30,150	1,667	1,363	1,501
24,150	24,200	1,259	1,024	1,148	27,150	27,200	1,464	1,189	1,325	30,150	30,200	1,670	1,366	1,504
24,200	24,250	1,262	1,027	1,151	27,200	27,250	1,468	1,192	1,328	30,200	30,250	1,673	1,369	1,507
24,250	24,300	1,266	1,029	1,154	27,250	27,300	1,471	1,195	1,331	30,250	30,300	1,677	1,372	1,511
24,300	24,350	1,269	1,032	1,157	27,300	27,350	1,475	1,198	1,334	30,300	30,350	1,680	1,375	1,514
24,350	24,400	1,273	1,035	1,160	27,350	27,400	1,478	1,201	1,337	30,350	30,400	1,684	1,378	1,518
24,400	24,450	1,276	1,037	1,163	27,400	27,450	1,482	1,204	1,340	30,400	30,450	1,687	1,381	1,521
24,450	24,500	1,280	1,040	1,166	27,450	27,500	1,485	1,207	1,343	30,450	30,500	1,691	1,384	1,525
24,500	24,550	1,283	1,043	1,169	27,500	27,550	1,488	1,210	1,346	30,500	30,550	1,694	1,387	1,528
24,550	24,600	1,286	1,045	1,172	27,550	27,600	1,492	1,213	1,349	30,550	30,600	1,697	1,390	1,531
24,600	24,650	1,290	1,048	1,175	27,600	27,650	1,495	1,216	1,352	30,600	30,650	1,701	1,393	1,535
24,650	24,700	1,293	1,050	1,178	27,650	27,700	1,499	1,219	1,355	30,650	30,700	1,704	1,396	1,538
24,700	24,750	1,297	1,053	1,181	27,700	27,750	1,502	1,222	1,358	30,700	30,750	1,708	1,399	1,542
24,750	24,800	1,300	1,056	1,184	27,750	27,800	1,506	1,225	1,361	30,750	30,800	1,711	1,402	1,545
24,800	24,850	1,304	1,058	1,187	27,800	27,850	1,509	1,228	1,364	30,800	30,850	1,715	1,405	1,549
24,850	24,900	1,307	1,061	1,190	27,850	27,900	1,512	1,231	1,367	30,850	30,900	1,718	1,408	1,552
24,900	24,950	1,310	1,064	1,193	27,900	27,950	1,516	1,234	1,370	30,900	30,950	1,721	1,411	1,555
24,950	25,000	1,314	1,066	1,196	27,950	28,000	1,519	1,237	1,373	30,950	31,000	1,725	1,414	1,559
25,000		Your New York State tax is:			28,000		Your New York State tax is:			31,000		Your New York State tax is:		
25,000	25,050	1,317	1,069	1,198	28,000	28,050	1,523	1,239	1,375	31,000	31,050	1,728	1,416	1,562
25,050	25,100	1,321	1,071	1,201	28,050	28,100	1,526	1,242	1,378	31,050	31,100	1,732	1,419	1,566
25,100	25,150	1,324	1,074	1,204	28,100	28,150	1,530	1,245	1,381	31,100	31,150	1,735	1,422	1,569
25,150	25,200	1,327	1,077	1,207	28,150	28,200	1,533	1,248	1,384	31,150	31,200	1,738	1,425	1,572
25,200	25,250	1,331	1,079	1,210	28,200	28,250	1,536	1,251	1,387	31,200	31,250	1,742	1,428	1,576
25,250	25,300	1,334	1,082	1,213	28,250	28,300	1,540	1,254	1,390	31,250	31,300	1,745	1,431	1,579
25,300	25,350	1,338	1,085	1,216	28,300	28,350	1,543	1,257	1,393	31,300	31,350	1,749	1,434	1,583
25,350	25,400	1,341	1,087	1,219	28,350	28,400	1,547	1,260	1,396	31,350	31,400	1,752	1,437	1,586
25,400	25,450	1,345	1,090	1,222	28,400	28,450	1,550	1,263	1,399	31,400	31,450	1,756	1,440	1,590
25,450	25,500	1,348	1,092	1,225	28,450	28,500	1,554	1,266	1,402	31,450	31,500	1,759	1,443	1,593
25,500	25,550	1,351	1,095	1,228	28,500	28,550	1,557	1,269	1,405	31,500	31,550	1,762	1,446	1,596
25,550	25,600	1,355	1,098	1,231	28,550	28,600	1,560	1,272	1,408	31,550	31,600	1,766	1,449	1,600
25,600	25,650	1,358	1,100	1,234	28,600	28,650	1,564	1,275	1,411	31,600	31,650	1,769	1,452	1,603
25,650	25,700	1,362	1,103	1,237	28,650	28,700	1,567	1,278	1,414	31,650	31,700	1,773	1,455	1,607
25,700	25,750	1,365	1,106	1,240	28,700	28,750	1,571	1,281	1,417	31,700	31,750	1,776	1,458	1,610
25,750	25,800	1,369	1,108	1,243	28,750	28,800	1,574	1,284	1,420	31,750	31,800	1,780	1,461	1,614
25,800	25,850	1,372	1,111	1,246	28,800	28,850	1,578	1,287	1,423	31,800	31,850	1,783	1,464	1,617
25,850	25,900	1,375	1,113	1,249	28,850	28,900	1,581	1,290	1,426	31,850	31,900	1,786	1,467	1,620
25,900	25,950	1,379	1,116	1,252	28,900	28,950	1,584	1,293	1,429	31,900	31,950	1,790	1,470	1,624
25,950	26,000	1,382	1,119	1,255	28,950	29,000	1,588	1,296	1,432	31,950	32,000	1,793	1,473	1,627
26,000		Your New York State tax is:			29,000		Your New York State tax is:			32,000		Your New York State tax is:		
26,000	26,050	1,386	1,121	1,257	29,000	29,050	1,591	1,298	1,434	32,000	32,050	1,797	1,475	1,631
26,050	26,100	1,389	1,124	1,260	29,050	29,100	1,595	1,301	1,437	32,050	32,100	1,800	1,478	1,634
26,100	26,150	1,393	1,127	1,263	29,100	29,150	1,598	1,304	1,440	32,100	32,150	1,804	1,481	1,638
26,150	26,200	1,396	1,130	1,266	29,150	29,200	1,601	1,307	1,443	32,150	32,200	1,807	1,484	1,641
26,200	26,250	1,399	1,133	1,269	29,200	29,250	1,605	1,310	1,446	32,200	32,250	1,810	1,487	1,644
26,250	26,300	1,403	1,136	1,272	29,250	29,300	1,608	1,313	1,449	32,250	32,300	1,814	1,490	1,648
26,300	26,350	1,406	1,139	1,275	29,300	29,350	1,612	1,316	1,452	32,300	32,350	1,817	1,493	1,651
26,350	26,400	1,410	1,142	1,278	29,350	29,400	1,615	1,319	1,455	32,350	32,400	1,821	1,496	1,655
26,400	26,450	1,413	1,145	1,281	29,400	29,450	1,619	1,322	1,458	32,400	32,450	1,824	1,499	1,658
26,450	26,500	1,417	1,148	1,284	29,450	29,500	1,622	1,325	1,461	32,450	32,500	1,828	1,502	1,662
26,500	26,550	1,420	1,151	1,287	29,500	29,550	1,625	1,328	1,464	32,500	32,550	1,831	1,505	1,665
26,550	26,600	1,423	1,154	1,290	29,550	29,600	1,629	1,331	1,467	32,550	32,600	1,834	1,508	1,668
26,600	26,650	1,427	1,157	1,293	29,600	29,650	1,632	1,334	1,470	32,600	32,650	1,838	1,511	1,672
26,650	26,700	1,430	1,160	1,296	29,650	29,700	1,636	1,337	1,473	32,650	32,700	1,841	1,514	1,675
26,700	26,750	1,434	1,163	1,299	29,700	29,750	1,639	1,340	1,476	32,700	32,750	1,845	1,517	1,679
26,750	26,800	1,437	1,166	1,302	29,750	29,800	1,643	1,343	1,479	32,750	32,800	1,848	1,520	1,682
26,800	26,850	1,441	1,169	1,305	29,800	29,850	1,646	1,346	1,482	32,800	32,850	1,852	1,523	1,686
26,850	26,900	1,444	1,172	1,308	29,850	29,900	1,649	1,349	1,485	32,850	32,900	1,855	1,526	1,689
26,900	26,950	1,447	1,175	1,311	29,900	29,950	1,653	1,352	1,488	32,900	32,950	1,858	1,529	1,692
26,950	27,000	1,451	1,178	1,314	29,950	30,000	1,656	1,355	1,491	32,950	33,000	1,862	1,532	1,696

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



1997 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
33,000		Your New York State tax is:			36,000		Your New York State tax is:			39,000		Your New York State tax is:		
33,000	33,050	1,865	1,534	1,699	36,000	36,050	2,071	1,711	1,905	39,000	39,050	2,276	1,888	2,110
33,050	33,100	1,869	1,537	1,703	36,050	36,100	2,074	1,714	1,908	39,050	39,100	2,280	1,891	2,114
33,100	33,150	1,872	1,540	1,706	36,100	36,150	2,078	1,717	1,912	39,100	39,150	2,283	1,894	2,117
33,150	33,200	1,875	1,543	1,709	36,150	36,200	2,081	1,720	1,915	39,150	39,200	2,286	1,897	2,120
33,200	33,250	1,879	1,546	1,713	36,200	36,250	2,084	1,723	1,918	39,200	39,250	2,290	1,900	2,124
33,250	33,300	1,882	1,549	1,716	36,250	36,300	2,088	1,726	1,922	39,250	39,300	2,293	1,903	2,127
33,300	33,350	1,886	1,552	1,720	36,300	36,350	2,091	1,729	1,925	39,300	39,350	2,297	1,906	2,131
33,350	33,400	1,889	1,555	1,723	36,350	36,400	2,095	1,732	1,929	39,350	39,400	2,300	1,909	2,134
33,400	33,450	1,893	1,558	1,727	36,400	36,450	2,098	1,735	1,932	39,400	39,450	2,304	1,912	2,138
33,450	33,500	1,896	1,561	1,730	36,450	36,500	2,102	1,738	1,936	39,450	39,500	2,307	1,915	2,141
33,500	33,550	1,899	1,564	1,733	36,500	36,550	2,105	1,741	1,939	39,500	39,550	2,310	1,918	2,144
33,550	33,600	1,903	1,567	1,737	36,550	36,600	2,108	1,744	1,942	39,550	39,600	2,314	1,921	2,148
33,600	33,650	1,906	1,570	1,740	36,600	36,650	2,112	1,747	1,946	39,600	39,650	2,317	1,924	2,151
33,650	33,700	1,910	1,573	1,744	36,650	36,700	2,115	1,750	1,949	39,650	39,700	2,321	1,927	2,155
33,700	33,750	1,913	1,576	1,747	36,700	36,750	2,119	1,753	1,953	39,700	39,750	2,324	1,930	2,158
33,750	33,800	1,917	1,579	1,751	36,750	36,800	2,122	1,756	1,956	39,750	39,800	2,328	1,933	2,162
33,800	33,850	1,920	1,582	1,754	36,800	36,850	2,126	1,759	1,960	39,800	39,850	2,331	1,936	2,165
33,850	33,900	1,923	1,585	1,757	36,850	36,900	2,129	1,762	1,963	39,850	39,900	2,334	1,939	2,168
33,900	33,950	1,927	1,588	1,761	36,900	36,950	2,132	1,765	1,966	39,900	39,950	2,338	1,942	2,172
33,950	34,000	1,930	1,591	1,764	36,950	37,000	2,136	1,768	1,970	39,950	40,000	2,341	1,945	2,175
34,000		Your New York State tax is:			37,000		Your New York State tax is:			40,000		Your New York State tax is:		
34,000	34,050	1,934	1,593	1,768	37,000	37,050	2,139	1,770	1,973	40,000	40,050	2,345	1,948	2,179
34,050	34,100	1,937	1,596	1,771	37,050	37,100	2,143	1,773	1,977	40,050	40,100	2,348	1,951	2,182
34,100	34,150	1,941	1,599	1,775	37,100	37,150	2,146	1,776	1,980	40,100	40,150	2,352	1,955	2,186
34,150	34,200	1,944	1,602	1,778	37,150	37,200	2,149	1,779	1,983	40,150	40,200	2,355	1,958	2,189
34,200	34,250	1,947	1,605	1,781	37,200	37,250	2,153	1,782	1,987	40,200	40,250	2,358	1,961	2,192
34,250	34,300	1,951	1,608	1,785	37,250	37,300	2,156	1,785	1,990	40,250	40,300	2,362	1,965	2,196
34,300	34,350	1,954	1,611	1,788	37,300	37,350	2,160	1,788	1,994	40,300	40,350	2,365	1,968	2,199
34,350	34,400	1,958	1,614	1,792	37,350	37,400	2,163	1,791	1,997	40,350	40,400	2,369	1,972	2,203
34,400	34,450	1,961	1,617	1,795	37,400	37,450	2,167	1,794	2,001	40,400	40,450	2,372	1,975	2,206
34,450	34,500	1,965	1,620	1,799	37,450	37,500	2,170	1,797	2,004	40,450	40,500	2,376	1,979	2,210
34,500	34,550	1,968	1,623	1,802	37,500	37,550	2,173	1,800	2,007	40,500	40,550	2,379	1,982	2,213
34,550	34,600	1,971	1,626	1,805	37,550	37,600	2,177	1,803	2,011	40,550	40,600	2,382	1,985	2,216
34,600	34,650	1,975	1,629	1,809	37,600	37,650	2,180	1,806	2,014	40,600	40,650	2,386	1,989	2,220
34,650	34,700	1,978	1,632	1,812	37,650	37,700	2,184	1,809	2,018	40,650	40,700	2,389	1,992	2,223
34,700	34,750	1,982	1,635	1,816	37,700	37,750	2,187	1,812	2,021	40,700	40,750	2,393	1,996	2,227
34,750	34,800	1,985	1,638	1,819	37,750	37,800	2,191	1,815	2,025	40,750	40,800	2,396	1,999	2,230
34,800	34,850	1,989	1,641	1,823	37,800	37,850	2,194	1,818	2,028	40,800	40,850	2,400	2,003	2,234
34,850	34,900	1,992	1,644	1,826	37,850	37,900	2,197	1,821	2,031	40,850	40,900	2,403	2,006	2,237
34,900	34,950	1,995	1,647	1,829	37,900	37,950	2,201	1,824	2,035	40,900	40,950	2,406	2,009	2,240
34,950	35,000	1,999	1,650	1,833	37,950	38,000	2,204	1,827	2,038	40,950	41,000	2,410	2,013	2,244
35,000		Your New York State tax is:			38,000		Your New York State tax is:			41,000		Your New York State tax is:		
35,000	35,050	2,002	1,652	1,836	38,000	38,050	2,208	1,829	2,042	41,000	41,050	2,413	2,016	2,247
35,050	35,100	2,006	1,655	1,840	38,050	38,100	2,211	1,832	2,045	41,050	41,100	2,417	2,020	2,251
35,100	35,150	2,009	1,658	1,843	38,100	38,150	2,215	1,835	2,049	41,100	41,150	2,420	2,023	2,254
35,150	35,200	2,012	1,661	1,846	38,150	38,200	2,218	1,838	2,052	41,150	41,200	2,423	2,026	2,257
35,200	35,250	2,016	1,664	1,850	38,200	38,250	2,221	1,841	2,055	41,200	41,250	2,427	2,030	2,261
35,250	35,300	2,019	1,667	1,853	38,250	38,300	2,225	1,844	2,059	41,250	41,300	2,430	2,033	2,264
35,300	35,350	2,023	1,670	1,857	38,300	38,350	2,228	1,847	2,062	41,300	41,350	2,434	2,037	2,268
35,350	35,400	2,026	1,673	1,860	38,350	38,400	2,232	1,850	2,066	41,350	41,400	2,437	2,040	2,271
35,400	35,450	2,030	1,676	1,864	38,400	38,450	2,235	1,853	2,069	41,400	41,450	2,441	2,044	2,275
35,450	35,500	2,033	1,679	1,867	38,450	38,500	2,239	1,856	2,073	41,450	41,500	2,444	2,047	2,278
35,500	35,550	2,036	1,682	1,870	38,500	38,550	2,242	1,859	2,076	41,500	41,550	2,447	2,050	2,281
35,550	35,600	2,040	1,685	1,874	38,550	38,600	2,245	1,862	2,079	41,550	41,600	2,451	2,054	2,285
35,600	35,650	2,043	1,688	1,877	38,600	38,650	2,249	1,865	2,083	41,600	41,650	2,454	2,057	2,288
35,650	35,700	2,047	1,691	1,881	38,650	38,700	2,252	1,868	2,086	41,650	41,700	2,458	2,061	2,292
35,700	35,750	2,050	1,694	1,884	38,700	38,750	2,256	1,871	2,090	41,700	41,750	2,461	2,064	2,295
35,750	35,800	2,054	1,697	1,888	38,750	38,800	2,259	1,874	2,093	41,750	41,800	2,465	2,068	2,299
35,800	35,850	2,057	1,700	1,891	38,800	38,850	2,263	1,877	2,097	41,800	41,850	2,468	2,071	2,302
35,850	35,900	2,060	1,703	1,894	38,850	38,900	2,266	1,880	2,100	41,850	41,900	2,471	2,074	2,305
35,900	35,950	2,064	1,706	1,898	38,900	38,950	2,269	1,883	2,103	41,900	41,950	2,475	2,078	2,309
35,950	36,000	2,067	1,709	1,901	38,950	39,000	2,273	1,886	2,107	41,950	42,000	2,478	2,081	2,312

* 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
42,000		Your New York State tax is:			45,000		Your New York State tax is:			48,000		Your New York State tax is:		
42,000	42,050	2,482	2,085	2,316	45,000	45,050	2,687	2,290	2,521	48,000	48,050	2,893	2,496	2,727
42,050	42,100	2,485	2,088	2,319	45,050	45,100	2,691	2,294	2,525	48,050	48,100	2,896	2,499	2,730
42,100	42,150	2,489	2,092	2,323	45,100	45,150	2,694	2,297	2,528	48,100	48,150	2,900	2,503	2,734
42,150	42,200	2,492	2,095	2,326	45,150	45,200	2,697	2,300	2,531	48,150	48,200	2,903	2,506	2,737
42,200	42,250	2,495	2,098	2,329	45,200	45,250	2,701	2,304	2,535	48,200	48,250	2,906	2,509	2,740
42,250	42,300	2,499	2,102	2,333	45,250	45,300	2,704	2,307	2,538	48,250	48,300	2,910	2,513	2,744
42,300	42,350	2,502	2,105	2,336	45,300	45,350	2,708	2,311	2,542	48,300	48,350	2,913	2,516	2,747
42,350	42,400	2,506	2,109	2,340	45,350	45,400	2,711	2,314	2,545	48,350	48,400	2,917	2,520	2,751
42,400	42,450	2,509	2,112	2,343	45,400	45,450	2,715	2,318	2,549	48,400	48,450	2,920	2,523	2,754
42,450	42,500	2,513	2,116	2,347	45,450	45,500	2,718	2,321	2,552	48,450	48,500	2,924	2,527	2,758
42,500	42,550	2,516	2,119	2,350	45,500	45,550	2,721	2,324	2,555	48,500	48,550	2,927	2,530	2,761
42,550	42,600	2,519	2,122	2,353	45,550	45,600	2,725	2,328	2,559	48,550	48,600	2,930	2,533	2,764
42,600	42,650	2,523	2,126	2,357	45,600	45,650	2,728	2,331	2,562	48,600	48,650	2,934	2,537	2,768
42,650	42,700	2,526	2,129	2,360	45,650	45,700	2,732	2,335	2,566	48,650	48,700	2,937	2,540	2,771
42,700	42,750	2,530	2,133	2,364	45,700	45,750	2,735	2,338	2,569	48,700	48,750	2,941	2,544	2,775
42,750	42,800	2,533	2,136	2,367	45,750	45,800	2,739	2,342	2,573	48,750	48,800	2,944	2,547	2,778
42,800	42,850	2,537	2,140	2,371	45,800	45,850	2,742	2,345	2,576	48,800	48,850	2,948	2,551	2,782
42,850	42,900	2,540	2,143	2,374	45,850	45,900	2,745	2,348	2,579	48,850	48,900	2,951	2,554	2,785
42,900	42,950	2,543	2,146	2,377	45,900	45,950	2,749	2,352	2,583	48,900	48,950	2,954	2,557	2,788
42,950	43,000	2,547	2,150	2,381	45,950	46,000	2,752	2,355	2,586	48,950	49,000	2,958	2,561	2,792
43,000		Your New York State tax is:			46,000		Your New York State tax is:			49,000		Your New York State tax is:		
43,000	43,050	2,550	2,153	2,384	46,000	46,050	2,756	2,359	2,590	49,000	49,050	2,961	2,564	2,795
43,050	43,100	2,554	2,157	2,388	46,050	46,100	2,759	2,362	2,593	49,050	49,100	2,965	2,568	2,799
43,100	43,150	2,557	2,160	2,391	46,100	46,150	2,763	2,366	2,597	49,100	49,150	2,968	2,571	2,802
43,150	43,200	2,560	2,163	2,394	46,150	46,200	2,766	2,369	2,600	49,150	49,200	2,971	2,574	2,805
43,200	43,250	2,564	2,167	2,398	46,200	46,250	2,769	2,372	2,603	49,200	49,250	2,975	2,578	2,809
43,250	43,300	2,567	2,170	2,401	46,250	46,300	2,773	2,376	2,607	49,250	49,300	2,978	2,581	2,812
43,300	43,350	2,571	2,174	2,405	46,300	46,350	2,776	2,379	2,610	49,300	49,350	2,982	2,585	2,816
43,350	43,400	2,574	2,177	2,408	46,350	46,400	2,780	2,383	2,614	49,350	49,400	2,985	2,588	2,819
43,400	43,450	2,578	2,181	2,412	46,400	46,450	2,783	2,386	2,617	49,400	49,450	2,989	2,592	2,823
43,450	43,500	2,581	2,184	2,415	46,450	46,500	2,787	2,390	2,621	49,450	49,500	2,992	2,595	2,826
43,500	43,550	2,584	2,187	2,418	46,500	46,550	2,790	2,393	2,624	49,500	49,550	2,995	2,598	2,829
43,550	43,600	2,588	2,191	2,422	46,550	46,600	2,793	2,396	2,627	49,550	49,600	2,999	2,602	2,833
43,600	43,650	2,591	2,194	2,425	46,600	46,650	2,797	2,400	2,631	49,600	49,650	3,002	2,605	2,836
43,650	43,700	2,595	2,198	2,429	46,650	46,700	2,800	2,403	2,634	49,650	49,700	3,006	2,609	2,840
43,700	43,750	2,598	2,201	2,432	46,700	46,750	2,804	2,407	2,638	49,700	49,750	3,009	2,612	2,843
43,750	43,800	2,602	2,205	2,436	46,750	46,800	2,807	2,410	2,641	49,750	49,800	3,013	2,616	2,847
43,800	43,850	2,605	2,208	2,439	46,800	46,850	2,811	2,414	2,645	49,800	49,850	3,016	2,619	2,850
43,850	43,900	2,608	2,211	2,442	46,850	46,900	2,814	2,417	2,648	49,850	49,900	3,019	2,622	2,853
43,900	43,950	2,612	2,215	2,446	46,900	46,950	2,817	2,420	2,651	49,900	49,950	3,023	2,626	2,857
43,950	44,000	2,615	2,218	2,449	46,950	47,000	2,821	2,424	2,655	49,950	50,000	3,026	2,629	2,860
44,000		Your New York State tax is:			47,000		Your New York State tax is:			50,000		Your New York State tax is:		
44,000	44,050	2,619	2,222	2,453	47,000	47,050	2,824	2,427	2,658	50,000	50,050	3,030	2,633	2,864
44,050	44,100	2,622	2,225	2,456	47,050	47,100	2,828	2,431	2,662	50,050	50,100	3,033	2,636	2,867
44,100	44,150	2,626	2,229	2,460	47,100	47,150	2,831	2,434	2,665	50,100	50,150	3,037	2,640	2,871
44,150	44,200	2,629	2,232	2,463	47,150	47,200	2,834	2,437	2,668	50,150	50,200	3,040	2,643	2,874
44,200	44,250	2,632	2,235	2,466	47,200	47,250	2,838	2,441	2,672	50,200	50,250	3,043	2,646	2,877
44,250	44,300	2,636	2,239	2,470	47,250	47,300	2,841	2,444	2,675	50,250	50,300	3,047	2,650	2,881
44,300	44,350	2,639	2,242	2,473	47,300	47,350	2,845	2,448	2,679	50,300	50,350	3,050	2,653	2,884
44,350	44,400	2,643	2,246	2,477	47,350	47,400	2,848	2,451	2,682	50,350	50,400	3,054	2,657	2,888
44,400	44,450	2,646	2,249	2,480	47,400	47,450	2,852	2,455	2,686	50,400	50,450	3,057	2,660	2,891
44,450	44,500	2,650	2,253	2,484	47,450	47,500	2,855	2,458	2,689	50,450	50,500	3,061	2,664	2,895
44,500	44,550	2,653	2,256	2,487	47,500	47,550	2,858	2,461	2,692	50,500	50,550	3,064	2,667	2,898
44,550	44,600	2,656	2,259	2,490	47,550	47,600	2,862	2,465	2,696	50,550	50,600	3,067	2,670	2,901
44,600	44,650	2,660	2,263	2,494	47,600	47,650	2,865	2,468	2,699	50,600	50,650	3,071	2,674	2,905
44,650	44,700	2,663	2,266	2,497	47,650	47,700	2,869	2,472	2,703	50,650	50,700	3,074	2,677	2,908
44,700	44,750	2,667	2,270	2,501	47,700	47,750	2,872	2,475	2,706	50,700	50,750	3,078	2,681	2,912
44,750	44,800	2,670	2,273	2,504	47,750	47,800	2,876	2,479	2,710	50,750	50,800	3,081	2,684	2,915
44,800	44,850	2,674	2,277	2,508	47,800	47,850	2,879	2,482	2,713	50,800	50,850	3,085	2,688	2,919
44,850	44,900	2,677	2,280	2,511	47,850	47,900	2,882	2,485	2,716	50,850	50,900	3,088	2,691	2,922
44,900	44,950	2,680	2,283	2,514	47,900	47,950	2,886	2,489	2,720	50,900	50,950	3,091	2,694	2,925
44,950	45,000	2,684	2,287	2,518	47,950	48,000	2,889	2,492	2,723	50,950	51,000	3,095	2,698	2,929

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



1997 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
51,000		Your New York State tax is:			54,000		Your New York State tax is:			57,000		Your New York State tax is:		
51,000	51,050	3,098	2,701	2,932	54,000	54,050	3,304	2,907	3,138	57,000	57,050	3,509	3,112	3,343
51,050	51,100	3,102	2,705	2,936	54,050	54,100	3,307	2,910	3,141	57,050	57,100	3,513	3,116	3,347
51,100	51,150	3,105	2,708	2,939	54,100	54,150	3,311	2,914	3,145	57,100	57,150	3,516	3,119	3,350
51,150	51,200	3,108	2,711	2,942	54,150	54,200	3,314	2,917	3,148	57,150	57,200	3,519	3,122	3,353
51,200	51,250	3,112	2,715	2,946	54,200	54,250	3,317	2,920	3,151	57,200	57,250	3,523	3,126	3,357
51,250	51,300	3,115	2,718	2,949	54,250	54,300	3,321	2,924	3,155	57,250	57,300	3,526	3,129	3,360
51,300	51,350	3,119	2,722	2,953	54,300	54,350	3,324	2,927	3,158	57,300	57,350	3,530	3,133	3,364
51,350	51,400	3,122	2,725	2,956	54,350	54,400	3,328	2,931	3,162	57,350	57,400	3,533	3,136	3,367
51,400	51,450	3,126	2,729	2,960	54,400	54,450	3,331	2,934	3,165	57,400	57,450	3,537	3,140	3,371
51,450	51,500	3,129	2,732	2,963	54,450	54,500	3,335	2,938	3,169	57,450	57,500	3,540	3,143	3,374
51,500	51,550	3,132	2,735	2,966	54,500	54,550	3,338	2,941	3,172	57,500	57,550	3,543	3,146	3,377
51,550	51,600	3,136	2,739	2,970	54,550	54,600	3,341	2,944	3,175	57,550	57,600	3,547	3,150	3,381
51,600	51,650	3,139	2,742	2,973	54,600	54,650	3,345	2,948	3,179	57,600	57,650	3,550	3,153	3,384
51,650	51,700	3,143	2,746	2,977	54,650	54,700	3,348	2,951	3,182	57,650	57,700	3,554	3,157	3,388
51,700	51,750	3,146	2,749	2,980	54,700	54,750	3,352	2,955	3,186	57,700	57,750	3,557	3,160	3,391
51,750	51,800	3,150	2,753	2,984	54,750	54,800	3,355	2,958	3,189	57,750	57,800	3,561	3,164	3,395
51,800	51,850	3,153	2,756	2,987	54,800	54,850	3,359	2,962	3,193	57,800	57,850	3,564	3,167	3,398
51,850	51,900	3,156	2,759	2,990	54,850	54,900	3,362	2,965	3,196	57,850	57,900	3,567	3,170	3,401
51,900	51,950	3,160	2,763	2,994	54,900	54,950	3,365	2,968	3,199	57,900	57,950	3,571	3,174	3,405
51,950	52,000	3,163	2,766	2,997	54,950	55,000	3,369	2,972	3,203	57,950	58,000	3,574	3,177	3,408
52,000		Your New York State tax is:			55,000		Your New York State tax is:			58,000		Your New York State tax is:		
52,000	52,050	3,167	2,770	3,001	55,000	55,050	3,372	2,975	3,206	58,000	58,050	3,578	3,181	3,412
52,050	52,100	3,170	2,773	3,004	55,050	55,100	3,376	2,979	3,210	58,050	58,100	3,581	3,184	3,415
52,100	52,150	3,174	2,777	3,008	55,100	55,150	3,379	2,982	3,213	58,100	58,150	3,585	3,188	3,419
52,150	52,200	3,177	2,780	3,011	55,150	55,200	3,382	2,985	3,216	58,150	58,200	3,588	3,191	3,422
52,200	52,250	3,180	2,783	3,014	55,200	55,250	3,386	2,989	3,220	58,200	58,250	3,591	3,194	3,425
52,250	52,300	3,184	2,787	3,018	55,250	55,300	3,389	2,992	3,223	58,250	58,300	3,595	3,198	3,429
52,300	52,350	3,187	2,790	3,021	55,300	55,350	3,393	2,996	3,227	58,300	58,350	3,598	3,201	3,432
52,350	52,400	3,191	2,794	3,025	55,350	55,400	3,396	2,999	3,230	58,350	58,400	3,602	3,205	3,436
52,400	52,450	3,194	2,797	3,028	55,400	55,450	3,400	3,003	3,234	58,400	58,450	3,605	3,208	3,439
52,450	52,500	3,198	2,801	3,032	55,450	55,500	3,403	3,006	3,237	58,450	58,500	3,609	3,212	3,443
52,500	52,550	3,201	2,804	3,035	55,500	55,550	3,406	3,009	3,240	58,500	58,550	3,612	3,215	3,446
52,550	52,600	3,204	2,807	3,038	55,550	55,600	3,410	3,013	3,244	58,550	58,600	3,615	3,218	3,449
52,600	52,650	3,208	2,811	3,042	55,600	55,650	3,413	3,016	3,247	58,600	58,650	3,619	3,222	3,453
52,650	52,700	3,211	2,814	3,045	55,650	55,700	3,417	3,020	3,251	58,650	58,700	3,622	3,225	3,456
52,700	52,750	3,215	2,818	3,049	55,700	55,750	3,420	3,023	3,254	58,700	58,750	3,626	3,229	3,460
52,750	52,800	3,218	2,821	3,052	55,750	55,800	3,424	3,027	3,258	58,750	58,800	3,629	3,232	3,463
52,800	52,850	3,222	2,825	3,056	55,800	55,850	3,427	3,030	3,261	58,800	58,850	3,633	3,236	3,467
52,850	52,900	3,225	2,828	3,059	55,850	55,900	3,430	3,033	3,264	58,850	58,900	3,636	3,239	3,470
52,900	52,950	3,228	2,831	3,062	55,900	55,950	3,434	3,037	3,268	58,900	58,950	3,639	3,242	3,473
52,950	53,000	3,232	2,835	3,066	55,950	56,000	3,437	3,040	3,271	58,950	59,000	3,643	3,246	3,477
53,000		Your New York State tax is:			56,000		Your New York State tax is:			59,000		Your New York State tax is:		
53,000	53,050	3,235	2,838	3,069	56,000	56,050	3,441	3,044	3,275	59,000	59,050	3,646	3,249	3,480
53,050	53,100	3,239	2,842	3,073	56,050	56,100	3,444	3,047	3,278	59,050	59,100	3,650	3,253	3,484
53,100	53,150	3,242	2,845	3,076	56,100	56,150	3,448	3,051	3,282	59,100	59,150	3,653	3,256	3,487
53,150	53,200	3,245	2,848	3,079	56,150	56,200	3,451	3,054	3,285	59,150	59,200	3,656	3,259	3,490
53,200	53,250	3,249	2,852	3,083	56,200	56,250	3,454	3,057	3,288	59,200	59,250	3,660	3,263	3,494
53,250	53,300	3,252	2,855	3,086	56,250	56,300	3,458	3,061	3,292	59,250	59,300	3,663	3,266	3,497
53,300	53,350	3,256	2,859	3,090	56,300	56,350	3,461	3,064	3,295	59,300	59,350	3,667	3,270	3,501
53,350	53,400	3,259	2,862	3,093	56,350	56,400	3,465	3,068	3,299	59,350	59,400	3,670	3,273	3,504
53,400	53,450	3,263	2,866	3,097	56,400	56,450	3,468	3,071	3,302	59,400	59,450	3,674	3,277	3,508
53,450	53,500	3,266	2,869	3,100	56,450	56,500	3,472	3,075	3,306	59,450	59,500	3,677	3,280	3,511
53,500	53,550	3,269	2,872	3,103	56,500	56,550	3,475	3,078	3,309	59,500	59,550	3,680	3,283	3,514
53,550	53,600	3,273	2,876	3,107	56,550	56,600	3,478	3,081	3,312	59,550	59,600	3,684	3,287	3,518
53,600	53,650	3,276	2,879	3,110	56,600	56,650	3,482	3,085	3,316	59,600	59,650	3,687	3,290	3,521
53,650	53,700	3,280	2,883	3,114	56,650	56,700	3,485	3,088	3,319	59,650	59,700	3,691	3,294	3,525
53,700	53,750	3,283	2,886	3,117	56,700	56,750	3,489	3,092	3,323	59,700	59,750	3,694	3,297	3,528
53,750	53,800	3,287	2,890	3,121	56,750	56,800	3,492	3,095	3,326	59,750	59,800	3,698	3,301	3,532
53,800	53,850	3,290	2,893	3,124	56,800	56,850	3,496	3,099	3,330	59,800	59,850	3,701	3,304	3,535
53,850	53,900	3,293	2,896	3,127	56,850	56,900	3,499	3,102	3,333	59,850	59,900	3,704	3,307	3,538
53,900	53,950	3,297	2,900	3,131	56,900	56,950	3,502	3,105	3,336	59,900	59,950	3,708	3,311	3,542
53,950	54,000	3,300	2,903	3,134	56,950	57,000	3,506	3,109	3,340	59,950	60,000	3,711	3,314	3,545

* 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
60,000		Your New York State tax is:			62,000		Your New York State tax is:			64,000		Your New York State tax is:		
60,000	60,050	3,715	3,318	3,549	62,000	62,050	3,852	3,455	3,686	64,000	64,050	3,989	3,592	3,823
60,050	60,100	3,718	3,321	3,552	62,050	62,100	3,855	3,458	3,689	64,050	64,100	3,992	3,595	3,826
60,100	60,150	3,722	3,325	3,556	62,100	62,150	3,859	3,462	3,693	64,100	64,150	3,996	3,599	3,830
60,150	60,200	3,725	3,328	3,559	62,150	62,200	3,862	3,465	3,696	64,150	64,200	3,999	3,602	3,833
60,200	60,250	3,728	3,331	3,562	62,200	62,250	3,865	3,468	3,699	64,200	64,250	4,002	3,605	3,836
60,250	60,300	3,732	3,335	3,566	62,250	62,300	3,869	3,472	3,703	64,250	64,300	4,006	3,609	3,840
60,300	60,350	3,735	3,338	3,569	62,300	62,350	3,872	3,475	3,706	64,300	64,350	4,009	3,612	3,843
60,350	60,400	3,739	3,342	3,573	62,350	62,400	3,876	3,479	3,710	64,350	64,400	4,013	3,616	3,847
60,400	60,450	3,742	3,345	3,576	62,400	62,450	3,879	3,482	3,713	64,400	64,450	4,016	3,619	3,850
60,450	60,500	3,746	3,349	3,580	62,450	62,500	3,883	3,486	3,717	64,450	64,500	4,020	3,623	3,854
60,500	60,550	3,749	3,352	3,583	62,500	62,550	3,886	3,489	3,720	64,500	64,550	4,023	3,626	3,857
60,550	60,600	3,752	3,355	3,586	62,550	62,600	3,889	3,492	3,723	64,550	64,600	4,026	3,629	3,860
60,600	60,650	3,756	3,359	3,590	62,600	62,650	3,893	3,496	3,727	64,600	64,650	4,030	3,633	3,864
60,650	60,700	3,759	3,362	3,593	62,650	62,700	3,896	3,499	3,730	64,650	64,700	4,033	3,636	3,867
60,700	60,750	3,763	3,366	3,597	62,700	62,750	3,900	3,503	3,734	64,700	64,750	4,037	3,640	3,871
60,750	60,800	3,766	3,369	3,600	62,750	62,800	3,903	3,506	3,737	64,750	64,800	4,040	3,643	3,874
60,800	60,850	3,770	3,373	3,604	62,800	62,850	3,907	3,510	3,741	64,800	64,850	4,044	3,647	3,878
60,850	60,900	3,773	3,376	3,607	62,850	62,900	3,910	3,513	3,744	64,850	64,900	4,047	3,650	3,881
60,900	60,950	3,776	3,379	3,610	62,900	62,950	3,913	3,516	3,747	64,900	64,950	4,050	3,653	3,884
60,950	61,000	3,780	3,383	3,614	62,950	63,000	3,917	3,520	3,751	64,950	65,000	4,054	3,657	3,888
61,000		Your New York State tax is:			63,000		Your New York State tax is:			\$65,000 or more** use schedule below:				
61,000	61,050	3,783	3,386	3,617	63,000	63,050	3,920	3,523	3,754	If you are:		Your New York State tax is:		
61,050	61,100	3,787	3,390	3,621	63,050	63,100	3,924	3,527	3,758	Single		\$4,056 plus		
61,100	61,150	3,790	3,393	3,624	63,100	63,150	3,927	3,530	3,761	or		6.85% (.0685) of		
61,150	61,200	3,793	3,396	3,627	63,150	63,200	3,930	3,533	3,764	Married filing separately		amount over \$65,000		
61,200	61,250	3,797	3,400	3,631	63,200	63,250	3,934	3,537	3,768	Married filing jointly *		\$3,659 plus		
61,250	61,300	3,800	3,403	3,634	63,250	63,300	3,937	3,540	3,771	Head of a Household		6.85% (.0685) of		
61,300	61,350	3,804	3,407	3,638	63,300	63,350	3,941	3,544	3,775	Household		amount over \$65,000		
61,350	61,400	3,807	3,410	3,641	63,350	63,400	3,944	3,547	3,778					
61,400	61,450	3,811	3,414	3,645	63,400	63,450	3,948	3,551	3,782					
61,450	61,500	3,814	3,417	3,648	63,450	63,500	3,951	3,554	3,785					
61,500	61,550	3,817	3,420	3,651	63,500	63,550	3,954	3,557	3,788					
61,550	61,600	3,821	3,424	3,655	63,550	63,600	3,958	3,561	3,792					
61,600	61,650	3,824	3,427	3,658	63,600	63,650	3,961	3,564	3,795					
61,650	61,700	3,828	3,431	3,662	63,650	63,700	3,965	3,568	3,799					
61,700	61,750	3,831	3,434	3,665	63,700	63,750	3,968	3,571	3,802					
61,750	61,800	3,835	3,438	3,669	63,750	63,800	3,972	3,575	3,806					
61,800	61,850	3,838	3,441	3,672	63,800	63,850	3,975	3,578	3,809					
61,850	61,900	3,841	3,444	3,675	63,850	63,900	3,978	3,581	3,812					
61,900	61,950	3,845	3,448	3,679	63,900	63,950	3,982	3,585	3,816					
61,950	62,000	3,848	3,451	3,682	63,950	64,000	3,985	3,588	3,819					

* 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 22 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 49 through 56), transfer the amount to "Tax Computation Worksheet 1," line 4 on page 22 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 22; 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 \$1,437. 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
		Your City of New York tax is:		
38,200	38,250	1,542	1,435	1,527
38,250	38,300	1,544	1,437	1,529
38,300	38,350	1,546	1,439	1,531
38,350	38,400	1,549	1,441	1,534

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		
\$0	\$16	\$0	\$0	\$0	\$2,000			Your City of New York tax is:			\$4,000			Your City of New York tax is:		
16	25	1	1	1	2,000	2,050	62	62	62	4,000	4,050	124	124	124		
25	50	1	1	1	2,050	2,100	64	64	64	4,050	4,100	126	126	126		
50	100	2	2	2	2,100	2,150	65	65	65	4,100	4,150	127	127	127		
100	150	4	4	4	2,150	2,200	67	67	67	4,150	4,200	129	129	129		
150	200	5	5	5	2,200	2,250	69	69	69	4,200	4,250	130	130	130		
200	250	7	7	7	2,250	2,300	70	70	70	4,250	4,300	132	132	132		
250	300	8	8	8	2,300	2,350	72	72	72	4,300	4,350	133	133	133		
300	350	10	10	10	2,350	2,400	73	73	73	4,350	4,400	135	135	135		
350	400	12	12	12	2,400	2,450	75	75	75	4,400	4,450	136	136	136		
400	450	13	13	13	2,450	2,500	76	76	76	4,450	4,500	138	138	138		
450	500	15	15	15	2,500	2,550	78	78	78	4,500	4,550	139	139	139		
500	550	16	16	16	2,550	2,600	79	79	79	4,550	4,600	141	141	141		
550	600	18	18	18	2,600	2,650	81	81	81	4,600	4,650	142	142	142		
600	650	19	19	19	2,650	2,700	82	82	82	4,650	4,700	144	144	144		
650	700	21	21	21	2,700	2,750	84	84	84	4,700	4,750	146	146	146		
700	750	22	22	22	2,750	2,800	85	85	85	4,750	4,800	147	147	147		
750	800	24	24	24	2,800	2,850	87	87	87	4,800	4,850	149	149	149		
800	850	25	25	25	2,850	2,900	89	89	89	4,850	4,900	150	150	150		
850	900	27	27	27	2,900	2,950	90	90	90	4,900	4,950	152	152	152		
900	950	28	28	28	2,950	3,000	92	92	92	4,950	5,000	153	153	153		
950	1,000	30	30	30	3,000			Your City of New York tax is:			5,000			Your City of New York tax is:		
1,000	1,050	32	32	32	3,000	3,050	93	93	93	5,000	5,050	155	155	155		
1,050	1,100	33	33	33	3,050	3,100	95	95	95	5,050	5,100	156	156	156		
1,100	1,150	35	35	35	3,100	3,150	96	96	96	5,100	5,150	158	158	158		
1,150	1,200	36	36	36	3,150	3,200	98	98	98	5,150	5,200	159	159	159		
1,200	1,250	38	38	38	3,200	3,250	99	99	99	5,200	5,250	161	161	161		
1,250	1,300	39	39	39	3,250	3,300	101	101	101	5,250	5,300	162	162	162		
1,300	1,350	41	41	41	3,300	3,350	102	102	102	5,300	5,350	164	164	164		
1,350	1,400	42	42	42	3,350	3,400	104	104	104	5,350	5,400	166	166	166		
1,400	1,450	44	44	44	3,400	3,450	105	105	105	5,400	5,450	167	167	167		
1,450	1,500	45	45	45	3,450	3,500	107	107	107	5,450	5,500	169	169	169		
1,500	1,550	47	47	47	3,500	3,550	109	109	109	5,500	5,550	170	170	170		
1,550	1,600	49	49	49	3,550	3,600	110	110	110	5,550	5,600	172	172	172		
1,600	1,650	50	50	50	3,600	3,650	112	112	112	5,600	5,650	173	173	173		
1,650	1,700	52	52	52	3,650	3,700	113	113	113	5,650	5,700	175	175	175		
1,700	1,750	53	53	53	3,700	3,750	115	115	115	5,700	5,750	176	176	176		
1,750	1,800	55	55	55	3,750	3,800	116	116	116	5,750	5,800	178	178	178		
1,800	1,850	56	56	56	3,800	3,850	118	118	118	5,800	5,850	179	179	179		
1,850	1,900	58	58	58	3,850	3,900	119	119	119	5,850	5,900	181	181	181		
1,900	1,950	59	59	59	3,900	3,950	121	121	121	5,900	5,950	182	182	182		
1,950	2,000	61	61	61	3,950	4,000	122	122	122	5,950	6,000	184	184	184		

* 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
6,000		Your City of New York tax is:			9,000		Your City of New York tax is:			12,000		Your City of New York tax is:		
6,000	6,050	186	186	186	9,000	9,050	282	278	286	12,000	12,050	392	370	395
6,050	6,100	187	187	187	9,050	9,100	284	280	287	12,050	12,100	394	372	397
6,100	6,150	189	189	189	9,100	9,150	286	281	289	12,100	12,150	396	373	399
6,150	6,200	190	190	190	9,150	9,200	287	283	291	12,150	12,200	399	375	401
6,200	6,250	192	192	192	9,200	9,250	289	284	293	12,200	12,250	401	377	403
6,250	6,300	193	193	193	9,250	9,300	291	286	295	12,250	12,300	403	378	405
6,300	6,350	195	195	195	9,300	9,350	293	287	297	12,300	12,350	405	380	406
6,350	6,400	196	196	196	9,350	9,400	295	289	298	12,350	12,400	407	381	408
6,400	6,450	198	198	198	9,400	9,450	297	290	300	12,400	12,450	409	383	410
6,450	6,500	199	199	199	9,450	9,500	298	292	302	12,450	12,500	412	384	412
6,500	6,550	201	201	201	9,500	9,550	300	293	304	12,500	12,550	414	386	414
6,550	6,600	203	203	203	9,550	9,600	302	295	306	12,550	12,600	416	387	416
6,600	6,650	204	204	204	9,600	9,650	304	296	308	12,600	12,650	418	389	417
6,650	6,700	206	206	206	9,650	9,700	306	298	309	12,650	12,700	420	390	419
6,700	6,750	207	207	207	9,700	9,750	307	300	311	12,700	12,750	422	392	421
6,750	6,800	209	209	209	9,750	9,800	309	301	313	12,750	12,800	425	393	423
6,800	6,850	210	210	210	9,800	9,850	311	303	315	12,800	12,850	427	395	425
6,850	6,900	212	212	212	9,850	9,900	313	304	317	12,850	12,900	429	397	427
6,900	6,950	213	213	213	9,900	9,950	315	306	319	12,900	12,950	431	398	428
6,950	7,000	215	215	215	9,950	10,000	317	307	320	12,950	13,000	433	400	430
7,000		Your City of New York tax is:			10,000		Your City of New York tax is:			13,000		Your City of New York tax is:		
7,000	7,050	216	216	216	10,000	10,050	318	309	322	13,000	13,050	435	401	432
7,050	7,100	218	218	218	10,050	10,100	320	310	324	13,050	13,100	438	403	434
7,100	7,150	219	219	219	10,100	10,150	322	312	326	13,100	13,150	440	404	436
7,150	7,200	221	221	221	10,150	10,200	324	313	328	13,150	13,200	442	406	437
7,200	7,250	223	223	223	10,200	10,250	326	315	330	13,200	13,250	444	407	439
7,250	7,300	224	224	224	10,250	10,300	328	316	331	13,250	13,300	446	409	441
7,300	7,350	226	226	226	10,300	10,350	329	318	333	13,300	13,350	449	410	443
7,350	7,400	227	227	227	10,350	10,400	331	320	335	13,350	13,400	451	412	445
7,400	7,450	229	229	229	10,400	10,450	333	321	337	13,400	13,450	453	413	447
7,450	7,500	230	230	230	10,450	10,500	335	323	339	13,450	13,500	455	415	448
7,500	7,550	232	232	232	10,500	10,550	337	324	340	13,500	13,550	457	417	450
7,550	7,600	233	233	234	10,550	10,600	339	326	342	13,550	13,600	459	418	452
7,600	7,650	235	235	236	10,600	10,650	340	327	344	13,600	13,650	462	420	454
7,650	7,700	236	236	238	10,650	10,700	342	329	346	13,650	13,700	464	421	456
7,700	7,750	238	238	239	10,700	10,750	344	330	348	13,700	13,750	466	423	458
7,750	7,800	239	239	241	10,750	10,800	346	332	350	13,750	13,800	468	424	459
7,800	7,850	241	241	243	10,800	10,850	348	333	351	13,800	13,850	470	426	461
7,850	7,900	243	243	245	10,850	10,900	350	335	353	13,850	13,900	472	427	463
7,900	7,950	244	244	246	10,900	10,950	351	336	355	13,900	13,950	475	429	465
7,950	8,000	246	246	248	10,950	11,000	353	338	357	13,950	14,000	477	430	467
8,000		Your City of New York tax is:			11,000		Your City of New York tax is:			14,000		Your City of New York tax is:		
8,000	8,050	247	247	250	11,000	11,050	355	340	359	14,000	14,050	479	432	469
8,050	8,100	249	249	252	11,050	11,100	357	341	361	14,050	14,100	481	434	470
8,100	8,150	250	250	254	11,100	11,150	359	343	362	14,100	14,150	483	435	472
8,150	8,200	252	252	255	11,150	11,200	361	344	364	14,150	14,200	485	437	474
8,200	8,250	253	253	257	11,200	11,250	362	346	366	14,200	14,250	488	438	476
8,250	8,300	255	255	259	11,250	11,300	364	347	368	14,250	14,300	490	440	478
8,300	8,350	256	256	261	11,300	11,350	366	349	370	14,300	14,350	492	441	480
8,350	8,400	258	258	262	11,350	11,400	368	350	372	14,350	14,400	494	443	481
8,400	8,450	260	259	264	11,400	11,450	370	352	373	14,400	14,450	496	445	483
8,450	8,500	262	261	266	11,450	11,500	372	353	375	14,450	14,500	498	447	485
8,500	8,550	264	263	268	11,500	11,550	373	355	377	14,500	14,550	501	449	487
8,550	8,600	265	264	270	11,550	11,600	375	357	379	14,550	14,600	503	450	490
8,600	8,650	267	266	271	11,600	11,650	377	358	381	14,600	14,650	505	452	492
8,650	8,700	269	267	273	11,650	11,700	379	360	383	14,650	14,700	507	454	494
8,700	8,750	271	269	275	11,700	11,750	381	361	384	14,700	14,750	509	456	496
8,750	8,800	273	270	277	11,750	11,800	383	363	386	14,750	14,800	511	458	498
8,800	8,850	275	272	279	11,800	11,850	384	364	388	14,800	14,850	514	460	500
8,850	8,900	276	273	280	11,850	11,900	386	366	390	14,850	14,900	516	461	503
8,900	8,950	278	275	282	11,900	11,950	388	367	392	14,900	14,950	518	463	505
8,950	9,000	280	276	284	11,950	12,000	390	369	394	14,950	15,000	520	465	507

* 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
15,000		Your City of New York tax is:			18,000		Your City of New York tax is:			21,000		Your City of New York tax is:		
15,000	15,050	522	467	509	18,000	18,050	654	577	640	21,000	21,050	785	686	772
15,050	15,100	524	469	511	18,050	18,100	656	579	642	21,050	21,100	788	688	774
15,100	15,150	526	471	513	18,100	18,150	658	580	644	21,100	21,150	790	690	776
15,150	15,200	529	472	516	18,150	18,200	660	582	647	21,150	21,200	792	692	778
15,200	15,250	531	474	518	18,200	18,250	663	584	649	21,200	21,250	794	694	781
15,250	15,300	533	476	520	18,250	18,300	665	586	651	21,250	21,300	796	696	783
15,300	15,350	535	478	522	18,300	18,350	667	588	653	21,300	21,350	799	697	785
15,350	15,400	537	480	524	18,350	18,400	669	589	655	21,350	21,400	801	699	787
15,400	15,450	540	482	526	18,400	18,450	671	591	658	21,400	21,450	803	701	789
15,450	15,500	542	483	529	18,450	18,500	674	593	660	21,450	21,500	805	703	791
15,500	15,550	544	485	531	18,500	18,550	676	595	662	21,500	21,550	807	705	794
15,550	15,600	546	487	533	18,550	18,600	678	597	664	21,550	21,600	810	707	796
15,600	15,650	548	489	535	18,600	18,650	680	599	666	21,600	21,650	812	709	798
15,650	15,700	551	491	537	18,650	18,700	682	600	669	21,650	21,700	814	711	800
15,700	15,750	553	492	540	18,700	18,750	685	602	671	21,700	21,750	816	713	802
15,750	15,800	555	494	542	18,750	18,800	687	604	673	21,750	21,800	818	716	805
15,800	15,850	557	496	544	18,800	18,850	689	606	675	21,800	21,850	821	718	807
15,850	15,900	559	498	546	18,850	18,900	691	608	677	21,850	21,900	823	720	809
15,900	15,950	562	500	548	18,900	18,950	693	610	680	21,900	21,950	825	722	811
15,950	16,000	564	502	550	18,950	19,000	696	611	682	21,950	22,000	827	724	813
18,000		Your City of New York tax is:			19,000		Your City of New York tax is:			22,000		Your City of New York tax is:		
18,000	18,050	566	503	553	19,000	19,050	698	613	684	22,000	22,050	829	726	816
18,050	18,100	568	505	555	19,050	19,100	700	615	686	22,050	22,100	832	729	818
18,100	18,150	570	507	557	19,100	19,150	702	617	688	22,100	22,150	834	731	820
18,150	18,200	573	509	559	19,150	19,200	704	619	691	22,150	22,200	836	733	822
18,200	18,250	575	511	561	19,200	19,250	706	621	693	22,200	22,250	838	735	824
18,250	18,300	577	513	563	19,250	19,300	709	622	695	22,250	22,300	840	737	827
18,300	18,350	579	514	566	19,300	19,350	711	624	697	22,300	22,350	843	739	829
18,350	18,400	581	516	568	19,350	19,400	713	626	699	22,350	22,400	845	742	831
18,400	18,450	584	518	570	19,400	19,450	715	628	701	22,400	22,450	847	744	833
18,450	18,500	586	520	572	19,450	19,500	717	630	704	22,450	22,500	849	746	835
18,500	18,550	588	522	574	19,500	19,550	720	632	706	22,500	22,550	851	748	838
18,550	18,600	590	524	576	19,550	19,600	722	633	708	22,550	22,600	854	750	840
18,600	18,650	592	525	579	19,600	19,650	724	635	710	22,600	22,650	856	752	842
18,650	18,700	595	527	581	19,650	19,700	726	637	712	22,650	22,700	858	755	844
18,700	18,750	597	529	583	19,700	19,750	728	639	715	22,700	22,750	860	757	846
18,750	18,800	599	531	585	19,750	19,800	731	641	717	22,750	22,800	862	759	849
18,800	18,850	601	533	587	19,800	19,850	733	643	719	22,800	22,850	865	761	851
18,850	18,900	603	535	589	19,850	19,900	735	644	721	22,850	22,900	867	763	853
18,900	18,950	606	536	592	19,900	19,950	737	646	723	22,900	22,950	869	766	855
18,950	19,000	608	538	594	19,950	20,000	739	648	726	22,950	23,000	871	768	857
22,000		Your City of New York tax is:			20,000		Your City of New York tax is:			23,000		Your City of New York tax is:		
22,000	22,050	610	540	596	20,000	20,050	742	650	728	23,000	23,050	873	770	860
22,050	22,100	612	542	598	20,050	20,100	744	652	730	23,050	23,100	875	772	862
22,100	22,150	614	544	600	20,100	20,150	746	654	732	23,100	23,150	878	774	864
22,150	22,200	616	546	602	20,150	20,200	748	655	734	23,150	23,200	880	776	866
22,200	22,250	619	547	605	20,200	20,250	750	657	737	23,200	23,250	882	779	868
22,250	22,300	621	549	607	20,250	20,300	753	659	739	23,250	23,300	884	781	870
22,300	22,350	623	551	609	20,300	20,350	755	661	741	23,300	23,350	886	783	873
22,350	22,400	625	553	611	20,350	20,400	757	663	743	23,350	23,400	889	785	875
22,400	22,450	627	555	614	20,400	20,450	759	665	745	23,400	23,450	891	787	877
22,450	22,500	630	557	616	20,450	20,500	761	666	748	23,450	23,500	893	789	879
22,500	22,550	632	558	618	20,500	20,550	764	668	750	23,500	23,550	895	792	881
22,550	22,600	634	560	620	20,550	20,600	766	670	752	23,550	23,600	897	794	884
22,600	22,650	636	562	622	20,600	20,650	768	672	754	23,600	23,650	900	796	886
22,650	22,700	638	564	625	20,650	20,700	770	674	756	23,650	23,700	902	798	888
22,700	22,750	641	566	627	20,700	20,750	772	675	759	23,700	23,750	904	800	890
22,750	22,800	643	568	629	20,750	20,800	775	677	761	23,750	23,800	906	802	892
22,800	22,850	645	569	631	20,800	20,850	777	679	763	23,800	23,850	908	805	895
22,850	22,900	647	571	633	20,850	20,900	779	681	765	23,850	23,900	911	807	897
22,900	22,950	649	573	636	20,900	20,950	781	683	767	23,900	23,950	913	809	899
22,950	23,000	652	575	638	20,950	21,000	783	685	770	23,950	24,000	915	811	901

* 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
24,000		Your City of New York tax is:			27,000		Your City of New York tax is:			30,000		Your City of New York tax is:		
24,000	24,050	917	813	903	27,000	27,050	1,049	943	1,035	30,000	30,050	1,181	1,075	1,166
24,050	24,100	919	815	906	27,050	27,100	1,051	945	1,037	30,050	30,100	1,183	1,077	1,168
24,100	24,150	922	818	908	27,100	27,150	1,054	947	1,040	30,100	30,150	1,186	1,079	1,171
24,150	24,200	924	820	910	27,150	27,200	1,056	950	1,042	30,150	30,200	1,188	1,081	1,173
24,200	24,250	926	822	912	27,200	27,250	1,058	952	1,044	30,200	30,250	1,190	1,084	1,175
24,250	24,300	928	824	914	27,250	27,300	1,060	954	1,046	30,250	30,300	1,192	1,086	1,177
24,300	24,350	930	826	917	27,300	27,350	1,062	956	1,048	30,300	30,350	1,194	1,088	1,179
24,350	24,400	933	828	919	27,350	27,400	1,065	958	1,050	30,350	30,400	1,197	1,090	1,182
24,400	24,450	935	831	921	27,400	27,450	1,067	961	1,053	30,400	30,450	1,199	1,092	1,184
24,450	24,500	937	833	923	27,450	27,500	1,069	963	1,055	30,450	30,500	1,201	1,095	1,186
24,500	24,550	939	835	925	27,500	27,550	1,071	965	1,057	30,500	30,550	1,203	1,097	1,188
24,550	24,600	941	837	928	27,550	27,600	1,073	967	1,059	30,550	30,600	1,205	1,099	1,190
24,600	24,650	944	839	930	27,600	27,650	1,076	969	1,061	30,600	30,650	1,208	1,101	1,193
24,650	24,700	946	841	932	27,650	27,700	1,078	972	1,064	30,650	30,700	1,210	1,103	1,195
24,700	24,750	948	844	934	27,700	27,750	1,080	974	1,066	30,700	30,750	1,212	1,106	1,197
24,750	24,800	950	846	936	27,750	27,800	1,082	976	1,068	30,750	30,800	1,214	1,108	1,199
24,800	24,850	952	848	939	27,800	27,850	1,084	978	1,070	30,800	30,850	1,216	1,110	1,201
24,850	24,900	955	850	941	27,850	27,900	1,087	980	1,072	30,850	30,900	1,219	1,112	1,204
24,900	24,950	957	852	943	27,900	27,950	1,089	983	1,075	30,900	30,950	1,221	1,114	1,206
24,950	25,000	959	854	945	27,950	28,000	1,091	985	1,077	30,950	31,000	1,223	1,117	1,208
25,000		Your City of New York tax is:			28,000		Your City of New York tax is:			31,000		Your City of New York tax is:		
25,000	25,050	961	857	947	28,000	28,050	1,093	987	1,079	31,000	31,050	1,225	1,119	1,210
25,050	25,100	963	859	950	28,050	28,100	1,095	989	1,081	31,050	31,100	1,227	1,121	1,212
25,100	25,150	966	861	952	28,100	28,150	1,098	991	1,083	31,100	31,150	1,230	1,123	1,215
25,150	25,200	968	863	954	28,150	28,200	1,100	994	1,086	31,150	31,200	1,232	1,125	1,217
25,200	25,250	970	865	956	28,200	28,250	1,102	996	1,088	31,200	31,250	1,234	1,127	1,219
25,250	25,300	972	867	958	28,250	28,300	1,104	998	1,090	31,250	31,300	1,236	1,130	1,221
25,300	25,350	974	870	960	28,300	28,350	1,106	1,000	1,092	31,300	31,350	1,238	1,132	1,223
25,350	25,400	977	872	963	28,350	28,400	1,109	1,002	1,094	31,350	31,400	1,241	1,134	1,226
25,400	25,450	979	874	965	28,400	28,450	1,111	1,005	1,097	31,400	31,450	1,243	1,136	1,228
25,450	25,500	981	876	967	28,450	28,500	1,113	1,007	1,099	31,450	31,500	1,245	1,138	1,230
25,500	25,550	983	878	969	28,500	28,550	1,115	1,009	1,101	31,500	31,550	1,247	1,141	1,232
25,550	25,600	985	881	971	28,550	28,600	1,117	1,011	1,103	31,550	31,600	1,249	1,143	1,234
25,600	25,650	988	883	974	28,600	28,650	1,120	1,013	1,105	31,600	31,650	1,252	1,145	1,237
25,650	25,700	990	885	976	28,650	28,700	1,122	1,016	1,108	31,650	31,700	1,254	1,147	1,239
25,700	25,750	992	887	978	28,700	28,750	1,124	1,018	1,110	31,700	31,750	1,256	1,149	1,241
25,750	25,800	994	889	980	28,750	28,800	1,126	1,020	1,112	31,750	31,800	1,258	1,152	1,243
25,800	25,850	996	891	982	28,800	28,850	1,128	1,022	1,114	31,800	31,850	1,260	1,154	1,245
25,850	25,900	999	894	985	28,850	28,900	1,131	1,024	1,116	31,850	31,900	1,263	1,156	1,248
25,900	25,950	1,001	896	987	28,900	28,950	1,133	1,027	1,119	31,900	31,950	1,265	1,158	1,250
25,950	26,000	1,003	898	989	28,950	29,000	1,135	1,029	1,121	31,950	32,000	1,267	1,160	1,252
26,000		Your City of New York tax is:			29,000		Your City of New York tax is:			32,000		Your City of New York tax is:		
26,000	26,050	1,005	900	991	29,000	29,050	1,137	1,031	1,123	32,000	32,050	1,269	1,163	1,254
26,050	26,100	1,007	902	993	29,050	29,100	1,139	1,033	1,125	32,050	32,100	1,271	1,165	1,256
26,100	26,150	1,010	904	996	29,100	29,150	1,142	1,035	1,127	32,100	32,150	1,274	1,167	1,259
26,150	26,200	1,012	907	998	29,150	29,200	1,144	1,037	1,129	32,150	32,200	1,276	1,169	1,261
26,200	26,250	1,014	909	1,000	29,200	29,250	1,146	1,040	1,132	32,200	32,250	1,278	1,171	1,263
26,250	26,300	1,016	911	1,002	29,250	29,300	1,148	1,042	1,134	32,250	32,300	1,280	1,174	1,265
26,300	26,350	1,018	913	1,004	29,300	29,350	1,150	1,044	1,136	32,300	32,350	1,282	1,176	1,267
26,350	26,400	1,021	915	1,007	29,350	29,400	1,153	1,046	1,138	32,350	32,400	1,285	1,178	1,270
26,400	26,450	1,023	917	1,009	29,400	29,450	1,155	1,048	1,140	32,400	32,450	1,287	1,180	1,272
26,450	26,500	1,025	920	1,011	29,450	29,500	1,157	1,051	1,142	32,450	32,500	1,289	1,182	1,274
26,500	26,550	1,027	922	1,013	29,500	29,550	1,159	1,053	1,145	32,500	32,550	1,291	1,185	1,276
26,550	26,600	1,029	924	1,015	29,550	29,600	1,161	1,055	1,147	32,550	32,600	1,293	1,187	1,278
26,600	26,650	1,032	926	1,018	29,600	29,650	1,164	1,057	1,149	32,600	32,650	1,296	1,189	1,281
26,650	26,700	1,034	928	1,020	29,650	29,700	1,166	1,059	1,151	32,650	32,700	1,298	1,191	1,283
26,700	26,750	1,036	930	1,022	29,700	29,750	1,168	1,062	1,153	32,700	32,750	1,300	1,193	1,285
26,750	26,800	1,038	933	1,024	29,750	29,800	1,170	1,064	1,155	32,750	32,800	1,302	1,196	1,287
26,800	26,850	1,040	935	1,026	29,800	29,850	1,172	1,066	1,158	32,800	32,850	1,304	1,198	1,289
26,850	26,900	1,043	937	1,029	29,850	29,900	1,175	1,068	1,160	32,850	32,900	1,307	1,200	1,292
26,900	26,950	1,045	939	1,031	29,900	29,950	1,177	1,070	1,162	32,900	32,950	1,309	1,202	1,294
26,950	27,000	1,047	941	1,033	29,950	30,000	1,179	1,073	1,164	32,950	33,000	1,311	1,204	1,296

* 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
33,000		Your City of New York tax is:			36,000		Your City of New York tax is:			39,000		Your City of New York tax is:		
33,000	33,050	1,313	1,206	1,298	36,000	36,050	1,445	1,338	1,430	39,000	39,050	1,577	1,470	1,562
33,050	33,100	1,315	1,209	1,300	36,050	36,100	1,447	1,340	1,432	39,050	39,100	1,579	1,472	1,564
33,100	33,150	1,318	1,211	1,303	36,100	36,150	1,450	1,343	1,435	39,100	39,150	1,582	1,474	1,567
33,150	33,200	1,320	1,213	1,305	36,150	36,200	1,452	1,345	1,437	39,150	39,200	1,584	1,476	1,569
33,200	33,250	1,322	1,215	1,307	36,200	36,250	1,454	1,347	1,439	39,200	39,250	1,586	1,479	1,571
33,250	33,300	1,324	1,217	1,309	36,250	36,300	1,456	1,349	1,441	39,250	39,300	1,588	1,481	1,573
33,300	33,350	1,326	1,220	1,311	36,300	36,350	1,458	1,351	1,443	39,300	39,350	1,590	1,483	1,575
33,350	33,400	1,329	1,222	1,314	36,350	36,400	1,461	1,354	1,446	39,350	39,400	1,593	1,485	1,578
33,400	33,450	1,331	1,224	1,316	36,400	36,450	1,463	1,356	1,448	39,400	39,450	1,595	1,487	1,580
33,450	33,500	1,333	1,226	1,318	36,450	36,500	1,465	1,358	1,450	39,450	39,500	1,597	1,490	1,582
33,500	33,550	1,335	1,228	1,320	36,500	36,550	1,467	1,360	1,452	39,500	39,550	1,599	1,492	1,584
33,550	33,600	1,337	1,231	1,322	36,550	36,600	1,469	1,362	1,454	39,550	39,600	1,601	1,494	1,586
33,600	33,650	1,340	1,233	1,325	36,600	36,650	1,472	1,365	1,457	39,600	39,650	1,604	1,496	1,589
33,650	33,700	1,342	1,235	1,327	36,650	36,700	1,474	1,367	1,459	39,650	39,700	1,606	1,498	1,591
33,700	33,750	1,344	1,237	1,329	36,700	36,750	1,476	1,369	1,461	39,700	39,750	1,608	1,501	1,593
33,750	33,800	1,346	1,239	1,331	36,750	36,800	1,478	1,371	1,463	39,750	39,800	1,610	1,503	1,595
33,800	33,850	1,348	1,242	1,333	36,800	36,850	1,480	1,373	1,465	39,800	39,850	1,612	1,505	1,597
33,850	33,900	1,351	1,244	1,336	36,850	36,900	1,483	1,376	1,468	39,850	39,900	1,615	1,507	1,600
33,900	33,950	1,353	1,246	1,338	36,900	36,950	1,485	1,378	1,470	39,900	39,950	1,617	1,509	1,602
33,950	34,000	1,355	1,248	1,340	36,950	37,000	1,487	1,380	1,472	39,950	40,000	1,619	1,512	1,604
34,000		Your City of New York tax is:			37,000		Your City of New York tax is:			40,000		Your City of New York tax is:		
34,000	34,050	1,357	1,250	1,342	37,000	37,050	1,489	1,382	1,474	40,000	40,050	1,621	1,514	1,606
34,050	34,100	1,359	1,253	1,344	37,050	37,100	1,491	1,384	1,476	40,050	40,100	1,623	1,516	1,608
34,100	34,150	1,362	1,255	1,347	37,100	37,150	1,494	1,386	1,479	40,100	40,150	1,626	1,518	1,611
34,150	34,200	1,364	1,257	1,349	37,150	37,200	1,496	1,389	1,481	40,150	40,200	1,628	1,520	1,613
34,200	34,250	1,366	1,259	1,351	37,200	37,250	1,498	1,391	1,483	40,200	40,250	1,630	1,523	1,615
34,250	34,300	1,368	1,261	1,353	37,250	37,300	1,500	1,393	1,485	40,250	40,300	1,632	1,525	1,617
34,300	34,350	1,370	1,264	1,355	37,300	37,350	1,502	1,395	1,487	40,300	40,350	1,634	1,527	1,619
34,350	34,400	1,373	1,266	1,358	37,350	37,400	1,505	1,397	1,490	40,350	40,400	1,637	1,529	1,622
34,400	34,450	1,375	1,268	1,360	37,400	37,450	1,507	1,400	1,492	40,400	40,450	1,639	1,531	1,624
34,450	34,500	1,377	1,270	1,362	37,450	37,500	1,509	1,402	1,494	40,450	40,500	1,641	1,534	1,626
34,500	34,550	1,379	1,272	1,364	37,500	37,550	1,511	1,404	1,496	40,500	40,550	1,643	1,536	1,628
34,550	34,600	1,381	1,275	1,366	37,550	37,600	1,513	1,406	1,498	40,550	40,600	1,645	1,538	1,630
34,600	34,650	1,384	1,277	1,369	37,600	37,650	1,516	1,408	1,501	40,600	40,650	1,648	1,540	1,633
34,650	34,700	1,386	1,279	1,371	37,650	37,700	1,518	1,411	1,503	40,650	40,700	1,650	1,542	1,635
34,700	34,750	1,388	1,281	1,373	37,700	37,750	1,520	1,413	1,505	40,700	40,750	1,652	1,545	1,637
34,750	34,800	1,390	1,283	1,375	37,750	37,800	1,522	1,415	1,507	40,750	40,800	1,654	1,547	1,639
34,800	34,850	1,392	1,286	1,377	37,800	37,850	1,524	1,417	1,509	40,800	40,850	1,656	1,549	1,641
34,850	34,900	1,395	1,288	1,380	37,850	37,900	1,527	1,419	1,512	40,850	40,900	1,659	1,551	1,644
34,900	34,950	1,397	1,290	1,382	37,900	37,950	1,529	1,422	1,514	40,900	40,950	1,661	1,553	1,646
34,950	35,000	1,399	1,292	1,384	37,950	38,000	1,531	1,424	1,516	40,950	41,000	1,663	1,556	1,648
35,000		Your City of New York tax is:			38,000		Your City of New York tax is:			41,000		Your City of New York tax is:		
35,000	35,050	1,401	1,294	1,386	38,000	38,050	1,533	1,426	1,518	41,000	41,050	1,665	1,558	1,650
35,050	35,100	1,403	1,296	1,388	38,050	38,100	1,535	1,428	1,520	41,050	41,100	1,667	1,560	1,652
35,100	35,150	1,406	1,299	1,391	38,100	38,150	1,538	1,430	1,523	41,100	41,150	1,670	1,562	1,655
35,150	35,200	1,408	1,301	1,393	38,150	38,200	1,540	1,433	1,525	41,150	41,200	1,672	1,564	1,657
35,200	35,250	1,410	1,303	1,395	38,200	38,250	1,542	1,435	1,527	41,200	41,250	1,674	1,566	1,659
35,250	35,300	1,412	1,305	1,397	38,250	38,300	1,544	1,437	1,529	41,250	41,300	1,676	1,569	1,661
35,300	35,350	1,414	1,307	1,399	38,300	38,350	1,546	1,439	1,531	41,300	41,350	1,678	1,571	1,663
35,350	35,400	1,417	1,310	1,402	38,350	38,400	1,549	1,441	1,534	41,350	41,400	1,681	1,573	1,666
35,400	35,450	1,419	1,312	1,404	38,400	38,450	1,551	1,444	1,536	41,400	41,450	1,683	1,575	1,668
35,450	35,500	1,421	1,314	1,406	38,450	38,500	1,553	1,446	1,538	41,450	41,500	1,685	1,577	1,670
35,500	35,550	1,423	1,316	1,408	38,500	38,550	1,555	1,448	1,540	41,500	41,550	1,687	1,580	1,672
35,550	35,600	1,425	1,318	1,410	38,550	38,600	1,557	1,450	1,542	41,550	41,600	1,689	1,582	1,674
35,600	35,650	1,428	1,321	1,413	38,600	38,650	1,560	1,452	1,545	41,600	41,650	1,692	1,584	1,677
35,650	35,700	1,430	1,323	1,415	38,650	38,700	1,562	1,455	1,547	41,650	41,700	1,694	1,586	1,679
35,700	35,750	1,432	1,325	1,417	38,700	38,750	1,564	1,457	1,549	41,700	41,750	1,696	1,588	1,681
35,750	35,800	1,434	1,327	1,419	38,750	38,800	1,566	1,459	1,551	41,750	41,800	1,698	1,591	1,683
35,800	35,850	1,436	1,329	1,421	38,800	38,850	1,568	1,461	1,553	41,800	41,850	1,700	1,593	1,685
35,850	35,900	1,439	1,332	1,424	38,850	38,900	1,571	1,463	1,556	41,850	41,900	1,703	1,595	1,688
35,900	35,950	1,441	1,334	1,426	38,900	38,950	1,573	1,466	1,558	41,900	41,950	1,705	1,597	1,690
35,950	36,000	1,443	1,336	1,428	38,950	39,000	1,575	1,468	1,560	41,950	42,000	1,707	1,599	1,692

* 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
42,000		Your City of New York tax is:			45,000		Your City of New York tax is:			48,000		Your City of New York tax is:		
42,000	42,050	1,709	1,602	1,694	45,000	45,050	1,841	1,733	1,826	48,000	48,050	1,973	1,865	1,958
42,050	42,100	1,711	1,604	1,696	45,050	45,100	1,843	1,735	1,828	48,050	48,100	1,975	1,867	1,960
42,100	42,150	1,714	1,606	1,699	45,100	45,150	1,846	1,738	1,831	48,100	48,150	1,978	1,870	1,963
42,150	42,200	1,716	1,608	1,701	45,150	45,200	1,848	1,740	1,833	48,150	48,200	1,980	1,872	1,965
42,200	42,250	1,718	1,610	1,703	45,200	45,250	1,850	1,742	1,835	48,200	48,250	1,982	1,874	1,967
42,250	42,300	1,720	1,613	1,705	45,250	45,300	1,852	1,744	1,837	48,250	48,300	1,984	1,876	1,969
42,300	42,350	1,722	1,615	1,707	45,300	45,350	1,854	1,746	1,839	48,300	48,350	1,986	1,878	1,971
42,350	42,400	1,725	1,617	1,710	45,350	45,400	1,857	1,749	1,842	48,350	48,400	1,989	1,881	1,974
42,400	42,450	1,727	1,619	1,712	45,400	45,450	1,859	1,751	1,844	48,400	48,450	1,991	1,883	1,976
42,450	42,500	1,729	1,621	1,714	45,450	45,500	1,861	1,753	1,846	48,450	48,500	1,993	1,885	1,978
42,500	42,550	1,731	1,624	1,716	45,500	45,550	1,863	1,755	1,848	48,500	48,550	1,995	1,887	1,980
42,550	42,600	1,733	1,626	1,718	45,550	45,600	1,865	1,757	1,850	48,550	48,600	1,997	1,889	1,982
42,600	42,650	1,736	1,628	1,721	45,600	45,650	1,868	1,760	1,853	48,600	48,650	2,000	1,892	1,985
42,650	42,700	1,738	1,630	1,723	45,650	45,700	1,870	1,762	1,855	48,650	48,700	2,002	1,894	1,987
42,700	42,750	1,740	1,632	1,725	45,700	45,750	1,872	1,764	1,857	48,700	48,750	2,004	1,896	1,989
42,750	42,800	1,742	1,635	1,727	45,750	45,800	1,874	1,766	1,859	48,750	48,800	2,006	1,898	1,991
42,800	42,850	1,744	1,637	1,729	45,800	45,850	1,876	1,768	1,861	48,800	48,850	2,008	1,900	1,993
42,850	42,900	1,747	1,639	1,732	45,850	45,900	1,879	1,771	1,864	48,850	48,900	2,011	1,903	1,996
42,900	42,950	1,749	1,641	1,734	45,900	45,950	1,881	1,773	1,866	48,900	48,950	2,013	1,905	1,998
42,950	43,000	1,751	1,643	1,736	45,950	46,000	1,883	1,775	1,868	48,950	49,000	2,015	1,907	2,000
43,000		Your City of New York tax is:			46,000		Your City of New York tax is:			49,000		Your City of New York tax is:		
43,000	43,050	1,753	1,645	1,738	46,000	46,050	1,885	1,777	1,870	49,000	49,050	2,017	1,909	2,002
43,050	43,100	1,755	1,648	1,740	46,050	46,100	1,887	1,779	1,872	49,050	49,100	2,019	1,911	2,004
43,100	43,150	1,758	1,650	1,743	46,100	46,150	1,890	1,782	1,875	49,100	49,150	2,022	1,914	2,007
43,150	43,200	1,760	1,652	1,745	46,150	46,200	1,892	1,784	1,877	49,150	49,200	2,024	1,916	2,009
43,200	43,250	1,762	1,654	1,747	46,200	46,250	1,894	1,786	1,879	49,200	49,250	2,026	1,918	2,011
43,250	43,300	1,764	1,656	1,749	46,250	46,300	1,896	1,788	1,881	49,250	49,300	2,028	1,920	2,013
43,300	43,350	1,766	1,659	1,751	46,300	46,350	1,898	1,790	1,883	49,300	49,350	2,030	1,922	2,015
43,350	43,400	1,769	1,661	1,754	46,350	46,400	1,901	1,793	1,886	49,350	49,400	2,033	1,925	2,018
43,400	43,450	1,771	1,663	1,756	46,400	46,450	1,903	1,795	1,888	49,400	49,450	2,035	1,927	2,020
43,450	43,500	1,773	1,665	1,758	46,450	46,500	1,905	1,797	1,890	49,450	49,500	2,037	1,929	2,022
43,500	43,550	1,775	1,667	1,760	46,500	46,550	1,907	1,799	1,892	49,500	49,550	2,039	1,931	2,024
43,550	43,600	1,777	1,670	1,762	46,550	46,600	1,909	1,801	1,894	49,550	49,600	2,041	1,933	2,026
43,600	43,650	1,780	1,672	1,765	46,600	46,650	1,912	1,804	1,897	49,600	49,650	2,044	1,936	2,029
43,650	43,700	1,782	1,674	1,767	46,650	46,700	1,914	1,806	1,899	49,650	49,700	2,046	1,938	2,031
43,700	43,750	1,784	1,676	1,769	46,700	46,750	1,916	1,808	1,901	49,700	49,750	2,048	1,940	2,033
43,750	43,800	1,786	1,678	1,771	46,750	46,800	1,918	1,810	1,903	49,750	49,800	2,050	1,942	2,035
43,800	43,850	1,788	1,681	1,773	46,800	46,850	1,920	1,812	1,905	49,800	49,850	2,052	1,944	2,037
43,850	43,900	1,791	1,683	1,776	46,850	46,900	1,923	1,815	1,908	49,850	49,900	2,055	1,947	2,040
43,900	43,950	1,793	1,685	1,778	46,900	46,950	1,925	1,817	1,910	49,900	49,950	2,057	1,949	2,042
43,950	44,000	1,795	1,687	1,780	46,950	47,000	1,927	1,819	1,912	49,950	50,000	2,059	1,951	2,044
44,000		Your City of New York tax is:			47,000		Your City of New York tax is:			50,000		Your City of New York tax is:		
44,000	44,050	1,797	1,689	1,782	47,000	47,050	1,929	1,821	1,914	50,000	50,050	2,061	1,953	2,046
44,050	44,100	1,799	1,692	1,784	47,050	47,100	1,931	1,823	1,916	50,050	50,100	2,063	1,955	2,048
44,100	44,150	1,802	1,694	1,787	47,100	47,150	1,934	1,826	1,919	50,100	50,150	2,066	1,958	2,051
44,150	44,200	1,804	1,696	1,789	47,150	47,200	1,936	1,828	1,921	50,150	50,200	2,068	1,960	2,053
44,200	44,250	1,806	1,698	1,791	47,200	47,250	1,938	1,830	1,923	50,200	50,250	2,070	1,962	2,055
44,250	44,300	1,808	1,700	1,793	47,250	47,300	1,940	1,832	1,925	50,250	50,300	2,072	1,964	2,057
44,300	44,350	1,810	1,703	1,795	47,300	47,350	1,942	1,834	1,927	50,300	50,350	2,074	1,966	2,059
44,350	44,400	1,813	1,705	1,798	47,350	47,400	1,945	1,837	1,930	50,350	50,400	2,077	1,969	2,062
44,400	44,450	1,815	1,707	1,800	47,400	47,450	1,947	1,839	1,932	50,400	50,450	2,079	1,971	2,064
44,450	44,500	1,817	1,709	1,802	47,450	47,500	1,949	1,841	1,934	50,450	50,500	2,081	1,973	2,066
44,500	44,550	1,819	1,711	1,804	47,500	47,550	1,951	1,843	1,936	50,500	50,550	2,083	1,975	2,068
44,550	44,600	1,821	1,714	1,806	47,550	47,600	1,953	1,845	1,938	50,550	50,600	2,086	1,977	2,070
44,600	44,650	1,824	1,716	1,809	47,600	47,650	1,956	1,848	1,941	50,600	50,650	2,088	1,980	2,073
44,650	44,700	1,826	1,718	1,811	47,650	47,700	1,958	1,850	1,943	50,650	50,700	2,090	1,982	2,075
44,700	44,750	1,828	1,720	1,813	47,700	47,750	1,960	1,852	1,945	50,700	50,750	2,092	1,984	2,077
44,750	44,800	1,830	1,722	1,815	47,750	47,800	1,962	1,854	1,947	50,750	50,800	2,095	1,986	2,079
44,800	44,850	1,832	1,725	1,817	47,800	47,850	1,964	1,856	1,949	50,800	50,850	2,097	1,988	2,081
44,850	44,900	1,835	1,727	1,820	47,850	47,900	1,967	1,859	1,952	50,850	50,900	2,099	1,991	2,084
44,900	44,950	1,837	1,729	1,822	47,900	47,950	1,969	1,861	1,954	50,900	50,950	2,101	1,993	2,086
44,950	45,000	1,839	1,731	1,824	47,950	48,000	1,971	1,863	1,956	50,950	51,000	2,103	1,995	2,088

* 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
51,000		Your City of New York tax is:			54,000		Your City of New York tax is:			57,000		Your City of New York tax is:		
51,000	51,050	2,106	1,997	2,090	54,000	54,050	2,240	2,129	2,222	57,000	57,050	2,373	2,261	2,354
51,050	51,100	2,108	1,999	2,092	54,050	54,100	2,242	2,131	2,224	57,050	57,100	2,376	2,263	2,356
51,100	51,150	2,110	2,002	2,095	54,100	54,150	2,244	2,134	2,227	57,100	57,150	2,378	2,266	2,359
51,150	51,200	2,112	2,004	2,097	54,150	54,200	2,246	2,136	2,229	57,150	57,200	2,380	2,268	2,361
51,200	51,250	2,115	2,006	2,099	54,200	54,250	2,248	2,138	2,231	57,200	57,250	2,382	2,270	2,363
51,250	51,300	2,117	2,008	2,101	54,250	54,300	2,251	2,140	2,233	57,250	57,300	2,384	2,272	2,365
51,300	51,350	2,119	2,010	2,103	54,300	54,350	2,253	2,142	2,235	57,300	57,350	2,387	2,274	2,367
51,350	51,400	2,121	2,013	2,106	54,350	54,400	2,255	2,145	2,238	57,350	57,400	2,389	2,277	2,370
51,400	51,450	2,124	2,015	2,108	54,400	54,450	2,257	2,147	2,240	57,400	57,450	2,391	2,279	2,372
51,450	51,500	2,126	2,017	2,110	54,450	54,500	2,260	2,149	2,242	57,450	57,500	2,393	2,281	2,374
51,500	51,550	2,128	2,019	2,112	54,500	54,550	2,262	2,151	2,244	57,500	57,550	2,396	2,283	2,376
51,550	51,600	2,130	2,021	2,114	54,550	54,600	2,264	2,153	2,246	57,550	57,600	2,398	2,285	2,378
51,600	51,650	2,132	2,024	2,117	54,600	54,650	2,266	2,156	2,249	57,600	57,650	2,400	2,288	2,381
51,650	51,700	2,135	2,026	2,119	54,650	54,700	2,269	2,158	2,251	57,650	57,700	2,402	2,290	2,383
51,700	51,750	2,137	2,028	2,121	54,700	54,750	2,271	2,160	2,253	57,700	57,750	2,405	2,292	2,385
51,750	51,800	2,139	2,030	2,123	54,750	54,800	2,273	2,162	2,255	57,750	57,800	2,407	2,294	2,387
51,800	51,850	2,141	2,032	2,125	54,800	54,850	2,275	2,164	2,257	57,800	57,850	2,409	2,296	2,389
51,850	51,900	2,144	2,035	2,128	54,850	54,900	2,277	2,167	2,260	57,850	57,900	2,411	2,299	2,392
51,900	51,950	2,146	2,037	2,130	54,900	54,950	2,280	2,169	2,262	57,900	57,950	2,413	2,301	2,394
51,950	52,000	2,148	2,039	2,132	54,950	55,000	2,282	2,171	2,264	57,950	58,000	2,416	2,303	2,396
52,000		Your City of New York tax is:			55,000		Your City of New York tax is:			58,000		Your City of New York tax is:		
52,000	52,050	2,150	2,041	2,134	55,000	55,050	2,284	2,173	2,266	58,000	58,050	2,418	2,305	2,398
52,050	52,100	2,153	2,043	2,136	55,050	55,100	2,286	2,175	2,268	58,050	58,100	2,420	2,307	2,400
52,100	52,150	2,155	2,046	2,139	55,100	55,150	2,289	2,178	2,271	58,100	58,150	2,422	2,310	2,403
52,150	52,200	2,157	2,048	2,141	55,150	55,200	2,291	2,180	2,273	58,150	58,200	2,425	2,312	2,405
52,200	52,250	2,159	2,050	2,143	55,200	55,250	2,293	2,182	2,275	58,200	58,250	2,427	2,314	2,407
52,250	52,300	2,161	2,052	2,145	55,250	55,300	2,295	2,184	2,277	58,250	58,300	2,429	2,316	2,409
52,300	52,350	2,164	2,054	2,147	55,300	55,350	2,297	2,186	2,279	58,300	58,350	2,431	2,318	2,411
52,350	52,400	2,166	2,057	2,150	55,350	55,400	2,300	2,189	2,282	58,350	58,400	2,434	2,321	2,414
52,400	52,450	2,168	2,059	2,152	55,400	55,450	2,302	2,191	2,284	58,400	58,450	2,436	2,323	2,416
52,450	52,500	2,170	2,061	2,154	55,450	55,500	2,304	2,193	2,286	58,450	58,500	2,438	2,325	2,418
52,500	52,550	2,173	2,063	2,156	55,500	55,550	2,306	2,195	2,288	58,500	58,550	2,440	2,327	2,420
52,550	52,600	2,175	2,065	2,158	55,550	55,600	2,309	2,197	2,290	58,550	58,600	2,442	2,329	2,422
52,600	52,650	2,177	2,068	2,161	55,600	55,650	2,311	2,200	2,293	58,600	58,650	2,445	2,332	2,425
52,650	52,700	2,179	2,070	2,163	55,650	55,700	2,313	2,202	2,295	58,650	58,700	2,447	2,334	2,427
52,700	52,750	2,182	2,072	2,165	55,700	55,750	2,315	2,204	2,297	58,700	58,750	2,449	2,336	2,429
52,750	52,800	2,184	2,074	2,167	55,750	55,800	2,318	2,206	2,299	58,750	58,800	2,451	2,338	2,431
52,800	52,850	2,186	2,076	2,169	55,800	55,850	2,320	2,208	2,301	58,800	58,850	2,454	2,340	2,433
52,850	52,900	2,188	2,079	2,172	55,850	55,900	2,322	2,211	2,304	58,850	58,900	2,456	2,343	2,436
52,900	52,950	2,190	2,081	2,174	55,900	55,950	2,324	2,213	2,306	58,900	58,950	2,458	2,345	2,438
52,950	53,000	2,193	2,083	2,176	55,950	56,000	2,326	2,215	2,308	58,950	59,000	2,460	2,347	2,440
53,000		Your City of New York tax is:			56,000		Your City of New York tax is:			59,000		Your City of New York tax is:		
53,000	53,050	2,195	2,085	2,178	56,000	56,050	2,329	2,217	2,310	59,000	59,050	2,463	2,349	2,442
53,050	53,100	2,197	2,087	2,180	56,050	56,100	2,331	2,219	2,312	59,050	59,100	2,465	2,351	2,444
53,100	53,150	2,199	2,090	2,183	56,100	56,150	2,333	2,222	2,315	59,100	59,150	2,467	2,354	2,447
53,150	53,200	2,202	2,092	2,185	56,150	56,200	2,335	2,224	2,317	59,150	59,200	2,469	2,356	2,449
53,200	53,250	2,204	2,094	2,187	56,200	56,250	2,338	2,226	2,319	59,200	59,250	2,471	2,358	2,451
53,250	53,300	2,206	2,096	2,189	56,250	56,300	2,340	2,228	2,321	59,250	59,300	2,474	2,360	2,453
53,300	53,350	2,208	2,098	2,191	56,300	56,350	2,342	2,230	2,323	59,300	59,350	2,476	2,362	2,455
53,350	53,400	2,211	2,101	2,194	56,350	56,400	2,344	2,233	2,326	59,350	59,400	2,478	2,365	2,458
53,400	53,450	2,213	2,103	2,196	56,400	56,450	2,347	2,235	2,328	59,400	59,450	2,480	2,367	2,460
53,450	53,500	2,215	2,105	2,198	56,450	56,500	2,349	2,237	2,330	59,450	59,500	2,483	2,369	2,462
53,500	53,550	2,217	2,107	2,200	56,500	56,550	2,351	2,239	2,332	59,500	59,550	2,485	2,371	2,464
53,550	53,600	2,219	2,109	2,202	56,550	56,600	2,353	2,241	2,334	59,550	59,600	2,487	2,373	2,466
53,600	53,650	2,222	2,112	2,205	56,600	56,650	2,355	2,244	2,337	59,600	59,650	2,489	2,376	2,469
53,650	53,700	2,224	2,114	2,207	56,650	56,700	2,358	2,246	2,339	59,650	59,700	2,492	2,378	2,471
53,700	53,750	2,226	2,116	2,209	56,700	56,750	2,360	2,248	2,341	59,700	59,750	2,494	2,380	2,473
53,750	53,800	2,228	2,118	2,211	56,750	56,800	2,362	2,250	2,343	59,750	59,800	2,496	2,382	2,475
53,800	53,850	2,231	2,120	2,213	56,800	56,850	2,364	2,252	2,345	59,800	59,850	2,498	2,384	2,477
53,850	53,900	2,233	2,123	2,216	56,850	56,900	2,367	2,255	2,348	59,850	59,900	2,500	2,387	2,480
53,900	53,950	2,235	2,125	2,218	56,900	56,950	2,369	2,257	2,350	59,900	59,950	2,503	2,389	2,482
53,950	54,000	2,237	2,127	2,220	56,950	57,000	2,371	2,259	2,352	59,950	60,000	2,505	2,391	2,484

* 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
60,000		Your City of New York tax is:			62,000		Your City of New York tax is:			64,000		Your City of New York tax is:		
60,000	60,050	2,507	2,393	2,486	62,000	62,050	2,596	2,481	2,575	64,000	64,050	2,686	2,569	2,665
60,050	60,100	2,509	2,395	2,488	62,050	62,100	2,599	2,483	2,578	64,050	64,100	2,688	2,571	2,667
60,100	60,150	2,512	2,398	2,491	62,100	62,150	2,601	2,486	2,580	64,100	64,150	2,690	2,574	2,669
60,150	60,200	2,514	2,400	2,493	62,150	62,200	2,603	2,488	2,582	64,150	64,200	2,692	2,576	2,671
60,200	60,250	2,516	2,402	2,495	62,200	62,250	2,605	2,490	2,584	64,200	64,250	2,694	2,578	2,673
60,250	60,300	2,518	2,404	2,497	62,250	62,300	2,607	2,492	2,586	64,250	64,300	2,697	2,580	2,676
60,300	60,350	2,520	2,406	2,499	62,300	62,350	2,610	2,494	2,589	64,300	64,350	2,699	2,582	2,678
60,350	60,400	2,523	2,409	2,502	62,350	62,400	2,612	2,497	2,591	64,350	64,400	2,701	2,585	2,680
60,400	60,450	2,525	2,411	2,504	62,400	62,450	2,614	2,499	2,593	64,400	64,450	2,703	2,587	2,682
60,450	60,500	2,527	2,413	2,506	62,450	62,500	2,616	2,501	2,595	64,450	64,500	2,706	2,589	2,685
60,500	60,550	2,529	2,415	2,508	62,500	62,550	2,619	2,503	2,598	64,500	64,550	2,708	2,591	2,687
60,550	60,600	2,532	2,417	2,511	62,550	62,600	2,621	2,505	2,600	64,550	64,600	2,710	2,593	2,689
60,600	60,650	2,534	2,420	2,513	62,600	62,650	2,623	2,508	2,602	64,600	64,650	2,712	2,596	2,691
60,650	60,700	2,536	2,422	2,515	62,650	62,700	2,625	2,510	2,604	64,650	64,700	2,715	2,598	2,694
60,700	60,750	2,538	2,424	2,517	62,700	62,750	2,628	2,512	2,607	64,700	64,750	2,717	2,600	2,696
60,750	60,800	2,541	2,426	2,520	62,750	62,800	2,630	2,514	2,609	64,750	64,800	2,719	2,602	2,698
60,800	60,850	2,543	2,428	2,522	62,800	62,850	2,632	2,516	2,611	64,800	64,850	2,721	2,604	2,700
60,850	60,900	2,545	2,431	2,524	62,850	62,900	2,634	2,519	2,613	64,850	64,900	2,723	2,607	2,702
60,900	60,950	2,547	2,433	2,526	62,900	62,950	2,636	2,521	2,615	64,900	64,950	2,726	2,609	2,705
60,950	61,000	2,549	2,435	2,528	62,950	63,000	2,639	2,523	2,618	64,950	65,000	2,728	2,611	2,707
61,000		Your City of New York tax is:			63,000		Your City of New York tax is:			\$65,000 or more use schedule below:				
61,000	61,050	2,552	2,437	2,531	63,000	63,050	2,641	2,525	2,620	If you are:	and line 35 is at least:	but less than:	Your City of New York tax is:	
61,050	61,100	2,554	2,439	2,533	63,050	63,100	2,643	2,527	2,622					
61,100	61,150	2,556	2,442	2,535	63,100	63,150	2,645	2,530	2,624					
61,150	61,200	2,558	2,444	2,537	63,150	63,200	2,648	2,532	2,627					
61,200	61,250	2,561	2,446	2,540	63,200	63,250	2,650	2,534	2,629					
61,250	61,300	2,563	2,448	2,542	63,250	63,300	2,652	2,536	2,631					
61,300	61,350	2,565	2,450	2,544	63,300	63,350	2,654	2,538	2,633					
61,350	61,400	2,567	2,453	2,546	63,350	63,400	2,657	2,541	2,636					
61,400	61,450	2,570	2,455	2,549	63,400	63,450	2,659	2,543	2,638					
61,450	61,500	2,572	2,457	2,551	63,450	63,500	2,661	2,545	2,640					
61,500	61,550	2,574	2,459	2,553	63,500	63,550	2,663	2,547	2,642					
61,550	61,600	2,576	2,461	2,555	63,550	63,600	2,665	2,549	2,644					
61,600	61,650	2,578	2,464	2,557	63,600	63,650	2,668	2,552	2,647					
61,650	61,700	2,581	2,466	2,560	63,650	63,700	2,670	2,554	2,649					
61,700	61,750	2,583	2,468	2,562	63,700	63,750	2,672	2,556	2,651					
61,750	61,800	2,585	2,470	2,564	63,750	63,800	2,674	2,558	2,653					
61,800	61,850	2,587	2,472	2,566	63,800	63,850	2,677	2,560	2,656					
61,850	61,900	2,590	2,475	2,569	63,850	63,900	2,679	2,563	2,658					
61,900	61,950	2,592	2,477	2,571	63,900	63,950	2,681	2,565	2,660					
61,950	62,000	2,594	2,479	2,573	63,950	64,000	2,683	2,567	2,662					
* This column must also be used by a qualifying widow(er)														
											Head of a household	65,000	\$2,708 plus 4.46% (.0446) of amount over \$65,000	



School Districts and Code Numbers

Albany - Erie

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, 1997. (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 School District Code Number	School District Name School District Code Number	School District Name School District Code Number	School District Name School District Code Number
Albany			
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			
Allegany			
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			
Broome			
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			
Cattaraugus			
Allegany-Limestone 011			
Cattaraugus 094			
Cattaraugus (Cont'd)			
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			
Cayuga			
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			
Chautauqua			
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			
Chemung			
Corning 132			
Elmira 182			
Elmira Heights 183			
Horseheads 287			
Newfield 436			
Odessa Montour 460			
Spencer Van Etten 613			
Watkins Glen 675			
Waverly 676			
Chenango			
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			
Clinton			
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			
Columbia			
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			
Cortland			
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			
Delaware			
Andes 016			
Bainbridge Guilford 031			
Charlotte Valley 101			
Delaware Valley 143			
Delhi 144			
Deposit 146			
Downsville 150			
Franklin 203			
Delaware (Cont'd)			
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			
Dutchess			
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			
Spackenkil 612			
Taconic Hills (Copake) 632			
Wappingers Falls 665			
Webutuck (Northeast) 680			
Erie			
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			
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
Essex	Hamilton	Livingston (Cont'd)	Montgomery (Cont'd)
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	Herkimer	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	Madison	Nassau
Willsboro 707	Fort Plain 201	Brookfield 070	Amityville 014
Franklin	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
Fulton	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	Jefferson	Waterville 673	West Hempstead 687
Gloversville 227	Alexandria Bay (Alexandria) 009	Monroe	Herricks 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
Genesee	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	Lewis	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
Greene	South Lewis 602	Wayne 678	Port Washington 511
Cairo (Durham) 076	Livingston	Webster 679	Rockville Centre 539
Catskill 093	Avon 029	Wheatland Chili 697	Roosevelt 544
Coxsackie Athens 135	Caledonia Mumford 077	Montgomery	Roslyn 546
Gilboa Conesville 223	Canaseraga 083	Amsterdam 015	Seaford 577
Greenville 240	Dansville 140	Broadalbin-Perth 065	Sewanhaka*
Hunter Tannersville 291	Geneseo 218	Canajoharie 081	Syosset 630
Margaretville 375		Cherry Valley-Springfield 616	Uniondale 652
Onteora 466		Cobleskill-Richmondville 120	Valley Stream CHS*
Ravena-Coeymans (Selkirk) 524		Duanesburg 153	Valley Stream Hempstead-13 655
Windham Ashland (Jewett) 709			Valley Stream Hempstead-24 656
			Valley Stream Hempstead-30 657
			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
New York City	Ontario	Otsego (Cont'd)	St. Lawrence (Cont'd)
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
Niagara	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	Orange	Unatego (Otego-Unadilla) 649	St. Regis Falls 619
Oneida	Chester 110	Worcester 711	Tupper Lake 647
Adirondack (Boonville) 002	Cornwall 133	Putnam	Saratoga
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	Rensselaer	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	Schenectady
West Canada Valley 685	Orleans	Mechanicville 386	Amsterdam 015
Westmoreland 695	Albion 006	New Lebanon 426	Burnt Hills (Ballston Lake) 074
Whitesboro 701	Barker 035	Rensselaer 530	Duanesburg 153
Onondaga	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	Schalmont (Rotterdam) 568
Central Square 098	Lyndonville 359	Wynantskill 713	Schenectady 569
Chittenango 111	Medina 387	Rockland	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	Oswego	North Rockland (Haverstraw- Stony Point) 445	Schoharie
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	St. Lawrence	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	Brushton 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	Schuyler	Schoharie 572
Skaneateles 588	Otsego	Bradford 057	Sharon Springs 579
Solvay 593	Bainbridge Guilford 031	Corning 132	Stamford 620
Solvay 593	Charlotte Valley 101	Dundee 154	Schuyler
Syracuse 631	Otsego	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 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
Schuyler (Cont'd)	Suffolk (Cont'd)	Tompkins	Wayne (Cont'd)
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	Lindenhurst 344	Ithaca 305	Victor 659
Seneca	Longwood (Middle Island) 392	Lansing 333	Wayne 678
Clyde-Savannah 118	Mastic Beach (William Floyd) 381	Moravia 407	Webster 679
Geneva 219	Mattituck (Cutchogue) 382	Newark Valley 432	Williamson 705
Lyons 360	Middle Country 391	Newfield 436	Westchester
Phelps-Clifton Springs 493	Miller Place 397	Odessa Montour 460	Ardsley 019
Romulus 542	Montauk 404	Southern Cayuga 609	Armonk (Byram Hills) 023
Seneca Falls 578	Mount Sinai 414	Spencer Van Etten 613	Bedford (Mt. Kisco) 042
South Seneca 607	New Suffolk 429	Trumansburg 643	Blind Brook-Rye 535
Trumansburg 643	North Babylon 440	Ulster	Briarcliff Manor 061
Waterloo (Border City) 671	Northport (East Northport) 452	Ellenville 180	Bronxville 069
Steuben	Oyster Ponds 477	Fallsburgh 190	Chappaqua 100
Addison 001	Patchogue (Medford) 481	Highland 274	Croton Harmon 136
Alfred Almond 010	Port Jefferson 509	Kingston 322	Dobbs Ferry 147
Andover 017	Quogue 521	Livingston Manor 349	Eastchester 169
Arkport 021	East Quogue 164	Margaretville 375	Edgemont (Greenburgh) 172
Avoca 028	Remsenburg (Speonk) 529	Marlboro 377	Elmsford 185
Bath (Haverling) 037	Riverhead 537	Montgomery (Valley Central) 405	Greenburgh 237
Bradford 057	Rocky Point 540	New Paltz 427	Harrison 260
Campbell-Savona 080	Sachem (Holbrook) 553	Onteora 466	Hastings-on-Hudson 263
Canaseraga 083	Sag Harbor 554	Pine Bush 495	Hendrick Hudson 267
Canisteo 086	Sagaponack 555	Rondout Valley 543	Irvington 301
Corning 132	Sayville 566	Saugerties 563	Katonah Lewisboro 316
Dansville 140	Shelter Island 580	Tri Valley 640	Lakeland (Shrub Oak) 331
Elmira 182	Shoreham-Wading River 585	Walkkill 662	Mamaroneck 367
Greenwood 242	Smithtown 590	Warren	Mt. Pleasant Central 417
Hammondsport 254	South Country (South Haven) 596	Bolton 055	Mount Vernon 416
Hornell 286	South Huntington 599	Corinth 131	New Rochelle 428
Jasper-Troupsburg 308	South Manor (West Manor) 603	Glens Falls 225	North Salem 447
Naples 420	Southampton 608	Glens Falls Common (Abraham Wing) 226	Ossining 471
Penn Yan 489	Southold 610	Hadley Luzerne 247	Peekskill 485
Prattsburg 515	Springs 617	Hudson Falls 290	Pelham 486
Wayland-Cohocton 677	Three Village 635	Johnsburg 312	Pleasantville 504
Whitesville 702	Tuckahoe Common (Southampton) 645	Lake George 327	Pocantico Hills 505
Suffolk	Wainscott 661	Minerva 399	Port Chester (Rye) 508
Amagansett 013	West Babylon 684	North Warren 451	Putnam Valley 518
Amityville 014	West Islip 688	Queensbury 520	Rye 551
Babylon 030	Westhampton Beach 693	Schroon Lake 573	Rye Neck 552
North Babylon 440	Wyandanch 712	Ticonderoga 636	Scarsdale 567
West Babylon 684	Sullivan	Warrensburg 666	Somers 594
Bay Shore 038	Delaware Valley 143	Washington	Tarrytown 633
Bayport Blue Point 039	Eldred 178	Argyle 020	Tuckahoe 644
Brentwood 059	Ellenville 180	Cambridge 078	Valhalla 654
Bridgehampton 062	Fallsburgh 190	Fort Ann 199	White Plains 699
Center Moriches 096	Jeff Youngsville 309	Fort Edward 200	Yonkers 715
Central Islip 097	Liberty 342	Granville 233	Yorktown Heights (Yorktown) 717
Cold Spring Harbor 123	Livingston Manor 349	Greenwich 241	Wyoming
Commack 125	Minisink Valley 400	Hartford 262	Alden 007
Comsewogue (Brookhaven) 126	Monticello 406	Hoosic Valley 284	Alexander 008
Connetquot (Islip) 127	Narrowsburg 421	Hoosick Falls 285	Attica 024
Copiapue 130	Pine Bush 495	Hudson Falls 290	Fillmore 192
Deer Park 142	Port Jervis 510	Lake George 327	Holland 278
East Hampton 159	Roscoe 545	Putnam 517	Iroquois 300
East Islip 161	Tri Valley 640	Salem 557	Keshequa (Dalton-Nunda) 320
East Moriches 163	Tioga	Schuylerville 574	Letchworth (Gainsville) 339
East Quogue 164	Candor 085	Stillwater 623	Pavilion 482
Eastport 170	Dryden 152	Whitehall 700	Perry 490
Elwood 186	Ithaca 305	Wayne	Pioneer (Yorkshire) 498
Farmingdale 191	Maine Endwell 364	Cato Meridian 092	Warsaw 667
Fire Island (Ocean Beach) 193	Marathon 372	Clyde-Savannah 118	Wyoming 714
Fishers Island 194	Newark Valley 432	Gananda 213	York 716
Greenport 239	Owego-Apalachin 473	Lyons 360	Yates
Half Hollow Hills 250	Spencer Van Etten 613	Marion 376	Dundee 154
Hampton Bays 255	Tioga 637	North Rose-Wolcott 446	Geneva 219
Harborfields 258	Union-Endicott 651	Newark 431	Marcus Whitman (Gorham- Middlesex) 374
Hauppauge 264	Vestal 658	Palmyra-Macedon 478	Naples 420
Huntington 292	Waverly 676		Penn Yan 489
South Huntington 599	Whitney Point 703		Prattsburg 515

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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**.

Fax-on-Demand Forms Ordering System —
Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada **1 800 748-3676**. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access —

[Http://www.tax.state.ny.us](http://www.tax.state.ny.us)

Access our website for forms, publications and information.

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 '97**
PO BOX 61000
ALBANY NY 12261-0001

For all other returns: **STATE PROCESSING CENTER**
PO BOX 61000
ALBANY NY 12261-000

*If you use a delivery service other than the U.S. Postal Service, see *Private Delivery Services* on page 10.