



Resident Income Tax Return

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

IT-200

For office use only

Attach label, or print or type	Last name	First name and middle initial (if joint return, enter both names)	Your social security number
	Mailing address (number and street or rural route)	Apartment number	Spouse's social security number
	City, village or post office	State	ZIP code
Permanent home address (number and street or rural route)			School district name
City, village or post office			School district code number
State			NY

(A) If taxpayer is deceased, enter first name and date of death.

(B) Filing status check one box:

① Single
 ② Married filing joint return
 ③ Married filing separate return
 ④ Head of household (with qualifying person)
 ⑤ Qualifying widow(er) with dependent child

For filing status ② and ③, enter both spouses' social security numbers above.

(C) Did you itemize your deductions on your 1991 federal income tax return? Yes No

(D) Can you be claimed as a dependent on another taxpayer's federal return? Yes No

(E) If you used a paid preparer and do not want forms mailed to you next year, check box

(F) If you filed federal Form 1040A or 1040, enter number of exemptions from line 6e; 1040EZ filers enter "0"

Attach Copy 2 of wage and tax statement(s) here

1	Wages, salaries, tips, etc.		1	
2	Taxable interest income		2	
3	Dividends		3	
4	Taxable refunds of state and local income taxes (also enter on line 11 below)		4	
5	Unemployment compensation (insurance)		5	
6	Add lines 1 through 5		6	
7	Individual retirement arrangement (IRA) deduction (see instructions, page 8)		7	
8	Subtract line 7 from line 6. This is your federal adjusted gross income		8	
9	Public employee 414(h) retirement contributions (see instructions, page 8)		9	
10	Add lines 8 and 9		10	
11	Taxable refunds of state and local income taxes from line 4 above	11		
12	Interest income on US government bonds (see instructions, page 8)	12		
13	New York standard deduction (from table on back)	13		
14	New York dependent exemptions (from line c of worksheet on back; 1040EZ filers, enter "0")	14		0000
15	Add lines 11 through 14 (if line 15 is more than or equal to line 10, see instructions for line 16)	15		
16	Subtract line 15 from line 10. This is your taxable income (if \$65,000 or more, stop; you must file Form IT-201)	16		
17	New York State tax on line 16 amount. (Use the State Tax Table, blue pages 21 - 28)	17		
18	New York State child and dependent care credit: number of qualifying persons <input type="text"/> cared for in 1991 Amount of federal credit for child and dependent care <input type="text"/> x 20% (.20) =	18		
19	Subtract line 18 from line 17 (if line 18 is more than line 17, enter "0")	19		
20	New York State household credit (from table on back)	20		
21	Subtract line 20 from line 19 (if line 20 is more than line 19, enter "0")	21		
22	City of New York resident tax on line 16 amount. (Use City Tax Table, pages 29 - 36)	22		
23	City of New York household credit (see instructions, page 9)	23		
24	Subtract line 23 from line 22 (if line 23 is more than line 22, enter "0")	24		
25	City of New York nonresident earnings tax (attach Form NYC-203)	25		
26	City of Yonkers resident income tax surcharge (from Yonkers Worksheet, page 10)	26		
27	City of Yonkers nonresident earnings tax (attach Form Y-203)	27		
28	Add lines 24 through 27	28		
29	Add lines 21 and 28. This is your total tax	29		
30	If you want to Return a Gift to Wildlife, enter amount - \$5, \$10, \$20, other (see instructions, page 10)	30		00
31	Add lines 29 and 30	31		
32	Real property tax credit (from Form IT-214, line 17; attach form)	32		
33	Total New York State tax withheld	33		
34	Total city of New York tax withheld	34		
35	Total city of Yonkers tax withheld	35		
36	Total payments (add lines 32 through 35)	36		
37	If line 36 is more than line 31, subtract line 31 from line 36. This is the amount to be refunded to you	37		
38	If line 36 is less than line 31, subtract line 36 from line 31. This is the amount you owe	38		

• Make your check or money order payable to New York State Income Tax; write your social security number and 1991 Income Tax on it.

• Attach Copy 2 of your wage and tax statement(s) to the front of this return.

Sign Your Return

Paid preparers must complete the Paid Preparer's Use Only section on the back of this return.

Your signature _____ Spouse's signature (if joint return) _____ Date _____

**New York
Standard Deduction Table
(for line 13)**

Filing Status	Standard Deduction (enter on line 13)
① Single and checked Yes at Item D.....	\$2,800
Single and checked No at Item D.....	6,000
② Married filing joint return.....	9,500
③ Married filing separate return.....	4,750
④ Head of household (with qualifying person).....	7,000
⑤ Qualifying widow(er) with dependent child.....	9,500

**New York
Dependent Exemption Worksheet
(for line 14)**

New York exemptions are allowed only for your dependents. 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 14
- 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 6e..... 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 14..... c. _____

Example

If the result on line c above was "2," the entry on line 14 would be:

14 New York dependent exemptions
(from line c of worksheet on back) **14 | 2,000 00**

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

**Paid Preparer's
Use Only**

Preparer's signature	Date
Firm's name	Check if self-employed <input type="checkbox"/>
Firm's address	
Preparer's social security number	Employer identification number

Telephone Assistance

For forms and publications, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

For information, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581. For refund information only (available after April 16), call toll free (from New York State only) 1 800 443-3200. From areas outside New York, call (518) 438-6777.

**New York State Household Credit
(for line 20)**

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

You cannot claim this credit if you checked the Yes box at Item D. Find your household credit using the following table:

If the amount on line 8 is:

Over	but not over	enter on 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 line 20

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

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

If the amount on line 8 is:	And the number of exemptions from your federal return, line 6e, is:	over 7**							
		1	2	3	4	5	6	7	7**
Over	but not over	Enter on line 20							
.....	\$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 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.

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

If the total amount on line 8 from both returns is:	And the total number of exemptions from both federal returns, line 6e, is:	over 7**							
		1	2	3	4	5	6	7	7**
Over	but not over	Enter on both Forms IT-200, line 20							
.....	\$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 both Forms 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.

Mailing Address

For refund returns —

NYS Income Tax
W. A. Harriman Campus — Refund '91
Albany, NY 12227-0125

For all other returns —

NYS Income Tax
W. A. Harriman Campus
Albany, NY 12227-0125