

**Instructions for Form IT-201**
(for full-year New York State residents only)**New for 2001** (see page 4 for more detailed information)

- **Standard deduction for filing status ② and filing status ⑤ increased to \$13,400**
- **New college tuition credit or college tuition itemized deduction available**
- **New York City tax rate reduced**
- **New York City school tax credit increased for city residents under 65**
- **Farmers' school tax credit computation revised**
- **EZ and ZEA wage tax credits increased**
- **QETC employment and investment credits expanded**
- **Earned income credit increased**
- **New income tax credits available for:**
 - the purchase of an automated external defibrillator machine;
 - the removal, closure, or installation of a residential fuel oil storage tank;
 - applicable costs paid for a green building;
 - the construction or rehabilitation of low-income, rent-restricted housing.
- **Two new Empire Zone Program (QEZE) credits available**
- **Form number changes**



CLICK. ZIP. FAST ROUND TRIP.

Think e-file... It's easy, fast, and safe.See page 9 and log on to www.tax.state.ny.us/elf for more information.**This booklet also contains:**

- Instructions for Form IT-201-ATT, *Itemized Deduction, and Other Taxes and Tax Credits*
- Instructions for Form IT-200, *Resident Income Tax Return* (see pages 45 through 51)
- 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 Commissioner Arthur J. Roth:

The last several months have represented a time of remarkable challenge for the state of New York, beginning with the cowardly terrorist attacks of September 11, 2001, on the World Trade Center.

Now, as we move forward in our rebuilding efforts, we are fortunate that policies enacted over the last several years have infused an essential strength into New York's economy.

For example, since 1995, 19 different taxes have been cut a total of 57 times, fueling New York's economic resurgence by saving taxpayers nearly \$55 billion to date. When the cuts are fully effective, New York taxpayers will have realized \$100 billion in savings.

When filing their 2001 tax returns, taxpayers will be able to take advantage of new tax savings, including a higher education tuition credit or deduction. The credit and deduction are available for undergraduate study, with the maximum amount of allowable college tuition expenses of \$10,000 phased in equally over a four-year period beginning with tax year 2001.

Other major tax changes include an increase in the standard deduction for married couples filing a joint tax return and an increase in the earned income credit. For working families, the earned income credit increases from 22.5% to 25% of the federal credit for tax year 2001, with even further increases scheduled for future tax years.

Meanwhile, the level of service offered by the Department of Taxation and Finance to you, our customers, has continued to climb. For instance, more and more taxpayers are making use of the electronic filing option as a more convenient, more secure way to file their tax returns. In fact, last year, a

record-setting 1.4 million taxpayers filed their returns electronically. And the Department's Web site – www.tax.state.ny.us – registered more than 30 million "hits" in 2001 as taxpayers made increased use of the services available on the site. We also offer a toll-free taxpayer assistance hotline at 1 800 CALL TAX, which will put you in touch with one of our taxpayer services representatives.

I encourage you to take advantage of the myriad services offered by the Department of Taxation and Finance and thank you for helping us achieve our goal of being a world-class service organization.

This year, we are also engaged in an important new initiative in conjunction with the New York State Division of Criminal Justice Services. For the first time ever, we are using our IT-200-P and IT-201-P resident tax packets to increase awareness of the issue of missing children and adults. The packets contain a special four-page insert (Publication 40, *Missing Children and Young Adults*) that includes information about individual missing children and adults, as well as safety tips. If you would like to order a copy of Publication 40, see *Need Help?* in these instructions. The information this publication contains might save a life.

As you take the time to prepare your New York State personal income tax return, please take a few moments to remember the sacrifices that we and our forefathers have endured to make this state and this country great. God Bless America.

Sincerely,

Arthur J. Roth
Commissioner

How to avoid mistakes that slow down the processing of your return and refund:

- **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 35 of these instructions.
- **Make sure you enter your social security number(s) in the boxes to the right of your names(s) on the front of the return.**
The peel-off label no longer displays your social security number(s). You (and if married, your spouse, whether filing a joint return or married filing separately) must enter your social security number(s) in the boxes in the top right corner of Form IT-201, whether or not you are using the preprinted peel-off label.
- **Be sure to mark an "X" in either the Yes or No box at item B.**
Item B asks whether or not you can be claimed as a dependent on another taxpayer's federal return. Be sure to mark an "X" in 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 2001 on line 20.
- **New York City IRC 125 flexible benefits program must be entered on line 22.**
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 22 of Form IT-201.
- **Check the New York standard deduction table on page 26 and make sure that you have claimed the correct standard deduction for your filing status on line 34.**
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 26 and enter the line c number on line 36.**
Some taxpayers make the mistake of entering the number of exemptions that they claimed on their federal return on line 36 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 26 of these instructions before making an entry at line 36 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 61 through 68.)
- **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 70) instead of on the **amount you owe** line (line 72). 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.
- **Amount applied to 2002 estimated tax.**
If you elect to apply all or part of the amount overpaid to your 2002 estimated tax, that election generally **cannot** be changed after April 15, 2002, or, if you live in the state of New York (except the city of New York and the counties of Nassau, Rockland, Suffolk, and Westchester), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, or Vermont, after April 16, 2002.
- **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.

• **If you do not 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 C of your Form IT-201. By marking this box, you will help us reduce printing and mailing costs.

When you mark the box, we will send you a preprinted peel-off label that you or whoever prepares your return should use on your 2002 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.

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On October 1, 2001, as these instructions were being prepared for printing, the New York State Legislature and Governor Pataki were considering tax law changes that could affect your 2001 tax return and 2002 estimated taxes. For up-to-date information, visit our Web site at www.tax.state.ny.us

- **Standard deduction**

The standard deduction for married filing jointly and qualifying widow(er) is increased to \$13,400. There is no change to the standard deduction for the other filing statuses.

- **New York State earned income credit increased**

The New York State earned income credit is increased from 22.5% of the federal earned income credit to 25% of the federal credit.

- **College tuition credit or itemized deduction**

For tax years beginning on or after January 1, 2001, if you, your spouse, or your dependent(s) were a student enrolled at or attending an institution of higher education, you may be entitled to a new **college tuition credit**. The college tuition credit is available to full-year New York State residents only. If the credit exceeds your tax for the year, the excess credit will be refunded, without interest.

You may elect to claim the New York **college tuition itemized deduction** instead of the college tuition credit if you itemized your deductions on your federal return. The itemized deduction is available to residents, nonresidents, and part-year residents. For more information, see new Form IT-272, *Claim for College Tuition Credit for New York State Residents*. To order this form, see *Need help?* on the back cover.

- **New York City tax rate reduced**

The New York City top tax rate is reduced to 3.592%.

- **New York City school tax credit**

The New York City school tax credit has increased for New York City residents under the age of 65. If you are under 65 years of age as of January 1, 2002, and you are married filing jointly or a qualifying widow(er), the credit is \$125; for all others under age 65, the credit is \$62.50.

- **Automated external defibrillator machine credit**

A new credit is available for the purchase of an automated external defibrillator machine. The credit is equal to the cost of the unit, but may not exceed \$500 per unit (there is no limit on the number of units for which the credit may be taken). The credit may not be carried forward and is not refundable. For more information, see page 41, and new Form IT-250, *Claim for Credit for Purchase of an Automated External Defibrillator*.

- **Two new credits under the Empire Zone (EZ) Program**

There is a new credit for real property taxes paid by a qualified empire zone enterprise (QEZE) on property which it owns in an empire zone. There is also a new QEZE tax reduction credit. For more information, see pages 41 and 44, and Form IT-604, *Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit*.

- **Residential fuel oil storage tank credit**

A new credit is available for the cost of removal and the cost of permanent closure of an unprotected residential fuel oil storage tank, and the installation costs of a new

residential fuel oil storage tank used to provide heating fuel for single- to four-family residences located in New York. For more information, see page 43 and new Form IT-254, *Claim for Residential Fuel Oil Storage Tank Credit*.

- **Green building credit**

The new green building credit consists of the sum of six credit components, and in each case is based on the applicable costs paid or incurred. The credit applies to costs paid or incurred on or after June 1, 1999, for property placed in service, or which has received a final certificate of occupancy, in tax years beginning on or after January 1, 2001. For more information, see page 43, and new Form DTF-630, *Claim for Green Building Credit*.

- **Low-income housing credit**

A new low-income housing credit is now allowed for the construction or rehabilitation of rent-restricted housing in New York State. For more information, see page 43 and new Form DTF-624, *Claim for Low-Income Housing Credit*.

- **Farmers' school tax credit**

The base acreage amount used to compute the farmers' school tax credit is increased by acreage enrolled or participating in a federal environmental conservation acreage reserve program pursuant to Title Three of the Federal Agricultural Improvement and Reform Act of 1996.

- **Wage tax credit increased**

The wage tax credit for wages paid in empire zones (EZ) and zone equivalent areas (ZEA) has been increased. The credit increased to \$3,000 for targeted employees and to \$1,500 for other individuals. In addition, the period in which taxpayers may claim the ZEA wage tax credit is increased from two to five years.

- **QETC employment and investment credits**

The QETC employment and investment credits are expanded to remanufacturers of certain commodities that would otherwise enter the solid waste stream.

- **Form number changes**

Selected DTF prefix credit claim forms previously used for both income and corporation tax purposes have been obsoleted and replaced with separate income tax and corporation tax forms. Listed below are the old DTF numbers and the new income tax (IT) form numbers:

- Form DTF-601 is now **Form IT-601**, *Claim for EZ Wage Tax Credit*;
- Form DTF-601.1 is now **Form IT-601.1**, *Claim for ZEA Wage Tax Credit*;
- Form DTF-602 is now **Form IT-602**, *Claim for EZ Capital Tax Credit*;
- Form DTF-603 is now **Form IT-603**, *Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit*;
- Form DTF-605 is now **Form IT-605**, *Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry*.

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 18 through 20 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 any of the following New York State, city of New York, or city of Yonkers credits:

- New York State earned income credit;
- New York State child and dependent care credit;
- Farmers' school tax credit;
- Investment credit for new businesses;
- Empire zone (EZ) investment tax credit and EZ employment incentive credit for new businesses;
- Financial services industry (FSI) investment credit for new businesses;
- Financial services industry EZ investment tax credit and EZ employment incentive credit for new businesses;
- EZ wage tax credit for new businesses;
- ZEA wage tax credit for new businesses;
- Qualified emerging technology company (QETC) employment credit for new businesses;
- Industrial or manufacturing business (IMB) credit for energy taxes;
- College tuition credit;
- QEZE credit for real property taxes; or
- Claim of right credit (New York State, city of New York, and city of Yonkers).

— 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 \$1,500 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 Yonkers

If you were not a Yonkers resident for 2001 but you earned wages or self-employment income from within the city of Yonkers, and you have to file a New York State income tax return, you must also file Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*.

If you are married, you cannot file jointly on Form Y-203. If you each have taxable earnings, you must each file a separate Form Y-203. Form Y-203 is due at the same time as your state return and must be attached to it. For more information, see the instructions for Form Y-203.

Partnerships/limited liability partnerships or companies

Partnerships, limited liability partnerships (LLPs) and limited liability companies (LLCs), limited liability investment companies (LLICs) and limited liability trust companies (LLTCs) 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*.

Since New York State does not administer the New York City unincorporated business tax, do not file your NYC-204 with your state return.

How to get New York City forms

If you need to get tax forms and instructions from the NYC Department of Finance, you can access the NYC government Web site at

<http://www.nyc.gov/finance>

You can also get forms 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); or by using the **Access Finance Kiosk** to print the forms you need (for hours and locations, call (718) 935-6736 and select message 143).

A CD-ROM is available for viewing and printing forms. To order, call (718) 935-6739 any time, or call **Taxpayer Assistance** at (718) 935-6000 weekdays from 9 a.m. to 4:30 p.m.

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 17 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 52 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 Publications 51, *Questions and Answers on New York State's Farmers' School Tax Credit*, and 51.1, *Update to Publication 51*.

Who must file *(continued)*

Residents of New York State claiming the college tuition credit

TIP If you paid qualified college tuition expenses, you may be eligible for either an itemized deduction or a credit on your New York State personal income tax return. For more information, see the instructions for line 61 on page 30 and the instructions for Form IT-272, *Claim for College Tuition Credit for New York State Residents*.

Note: Tuition payments required for enrollment or attendance in a course of study leading to the granting of a post baccalaureate or other graduate degree do not qualify for purposes of the college tuition credit or itemized deduction.

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 page 55.

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 page 57.

New York City residents claiming the city of New York school tax credit

If you are a New York City resident or part-year resident and cannot be claimed as a dependent on another taxpayer's federal return, you are entitled to the **city of New York school tax credit**. The amount of the credit can be as much as \$125, depending on your filing status.

If you or your spouse (if married) are a part-year New York City resident and qualify to claim the city of New York school tax credit, you are allowed a portion of the above amounts.

See the instructions for line 62 on page 30.

TIP Even if you do not have to file an income tax return, you may still claim the city of New York school tax credit by filing only Form NYC-210, *Claim for City of New York School Tax Credit*. For more information, see Form NYC-210. If you are filing a tax return on Form IT-100, IT-200, IT-201, or IT-203, **do not** complete Form NYC-210; you claim the credit directly on your return (on Form IT-100, it is computed automatically for you).

Deceased taxpayers

If a taxpayer died before filing a return for 2001, 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 taxpayer should write the taxpayer's first name and date of death in the area indicated at the top of the return.

If a fiduciary or court-appointed representative is filing a return claiming a refund for a deceased taxpayer, the fiduciary or representative must attach a copy of the certificate showing his or her appointment. If you are the surviving spouse, and the refund is not more than \$1,000, the refund will be issued to you. As the surviving spouse, if the refund is more than \$1,000, you must complete Form AU-281.17, *Survivor's Affidavit*. Others, such as a child, father or mother, brother or sister, or niece or nephew of the decedent, must attach Form AU-281.17 regardless of the refund amount. Call or write us for this form. See **Need help?** on the back cover of these instructions.

Innocent spouse relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, or (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. See Form IT-285, *Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief)*, for more information. Form IT-285 is used only for innocent spouse relief under the three circumstances stated above. **Do not** file Form IT-285 with your return.

If you want to disclaim your spouse's past-due support or a past-due legally enforceable debt to the Internal Revenue Service (IRS) or a New York State agency because you do not want to apply your part of a joint refund or refundable credit to a debt owed solely by your spouse, use Form IT-280, *Nonobligated Spouse Allocation*. Form IT-280 must be completed and attached to the back of your original return when filed. (Also see *Disclaiming of spouse's debt* at line 70 on page 32.)

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 federal 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 Yonkers nonresident earnings tax.

Nonresidents and part-year residents

If you were a nonresident of New York State and received income in 2001 from New York State sources, or if you moved into or out of New York State in 2001 (see *Resident, nonresident and part-year resident defined* on page 7), 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. For more information, see Form IT-360.1-I, *Instructions for Form IT-360.1*.

If you earned wages in the city of Yonkers 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 Yonkers resident, you must complete Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*, and pay any tax due. For more information, see Form Y-203-1, *Instructions for Form Y-203*.

Who must file *(continued)*

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.

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 begins, and during the nonresident portion of the taxable year in which the 548-day period 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 the definition of a **New York City** or **Yonkers** resident, nonresident, and part-year resident, see the definitions of a New York State resident, nonresident, and part-year resident above, and substitute *New York City* or *Yonkers* in place of *New York State*.

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

e-Tax Services

We invite you to visit our Web site at www.tax.state.ny.us to learn about our growing list of electronic tax services.

- Link to a third-party site where you can e-file your income tax return.
- Find forms and instructions.
- Check the status of your income tax refund.
- Pay your income taxes by credit card.
- Review your estimated tax account balance.
- Apply for an automatic extension of time to file your return.
- Apply for an income tax installment payment agreement.



Stay tuned for more innovative tax services from the New York State Tax Department ...

www.tax.state.ny.us

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.

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.

Which form to file

TIP You may be eligible for free e-file !!

E-file is faster and more accurate than paper filing, and now, if you qualify, it may be free. Several tax preparers and tax preparation software providers are offering free or

discounted electronic tax filing. You may also be able to file your return over the Internet. For more details, visit our electronic filing Web site at: www.tax.state.ny.us/elf

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 or you used Telefile

Form IT-100 if you want us to figure your tax and, if applicable, the earned income credit, the New York State child and dependent care credit, or the city of New York school tax 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 32) or you want to claim the New York State earned income credit (see page 30), the city of New York school tax credit (see page 30), the New York State child and dependent care credit (see page 30), or the college tuition credit (see page 30).

Form 1040A

Form IT-100 if you want us to figure your tax and, if applicable, the earned income credit, the New York State child and dependent care credit, or the city of New York school tax credit, and you did not have IRA distributions, pension or annuity income, social security benefits, or capital gain distributions 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, social security benefits, or capital gain distributions 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, social security benefits, or capital gain distributions 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 32) or you want to claim the New York State earned income credit (see page 30), the New York State child and dependent care credit (see page 30), the city of New York school tax credit (see page 30), or the college tuition credit (see page 30).

Form 1040

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

TIP

Can you file Form IT-200 instead of Form IT-201?

Even though you filed federal Form 1040, you should file New York's shorter return, Form IT-200, instead of Form IT-201 if:

- you itemized your deductions on federal Form 1040, but your New York standard deduction is larger than your New York itemized deduction (use the worksheet below) and you do not elect to claim the college tuition itemized deduction (see **Worksheet 5, College tuition itemized deduction**, on page 39); **and**



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	13,400
• Married filing separate return	6,500
• Head of household	10,500
• Qualifying widow(er)	13,400
	d. <input style="width: 50px; height: 20px;" type="text"/>

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 16 of Form IT-201-ATT. If any of the other adjustments to federal itemized deductions apply to you (see pages 37 and 38 of these instructions), adjust line c appropriately.

- 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 State tax credits are the child and dependent care, household, earned income, college tuition, or real property tax credits; **and**
- your only city of New York credits are the city of New York household credit and the city of New York school tax credit; **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.

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

- You have IRA distributions, pension or annuity income, social security benefits, or capital gain distributions included in your federal adjusted gross income.
- You have any of the following New York adjustments to income: **subtractions** for taxable social security benefits, pension and annuity income exclusion, allowable contributions to a tuition savings account established under the New York State college choice tuition savings program, and any withdrawal from a New York State college choice tuition savings program account (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), a nonqualified withdrawal from a New York State college choice tuition savings program account, and the accelerated cost recovery system (ACRS) deduction. For information on all New York adjustments to income, see *New York adjustments* on page 17.
- You can claim any of these New York State tax credits:
 - resident credit
 - accumulation distribution credit
 - defibrillator credit
 - QEZE tax reduction credit
 - investment credits
 - special additional mortgage recording tax credit carryover
 - solar and wind energy credit carryover
 - empire zone (EZ) credits (including zone equivalent areas)
 - historic barns credit
 - farmers' school tax credit
 - QETC employment credit and capital tax credit
 - IMB credit for energy taxes
 - claim of right credit
 - employment of persons with disabilities credit
 - alternative fuels credit
 - solar electric generating equipment credit
 - fuel oil storage tank credit
 - green building credit
 - low income housing credit
 - QEZE credit for real property taxes.

Which form to file *(continued)*

- You can claim the credit for city of New York unincorporated business tax paid.
The New York State household credit, earned income credit, child and dependent care credit, city of New York household credit, and city of New York school tax credit can be claimed on all 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 EZ investment tax credit
 - add-back of financial services industry investment credit on early dispositions
 - add-back of financial services industry EZ investment tax credit and EZ employment incentive credit on early dispositions
 - add-back of EZ capital tax credit
 - add-back of resident credit for taxes paid to a province of Canada
 - add-back of farmers' school tax credit
 - add-back of alternative fuels credit
 - add-back of QETC capital tax credit on early dispositions.

- You are claiming a 2001 estimated tax payment or an overpayment credit from your 2000 return.
- You want to apply any part of your 2001 overpayment to your estimated tax for 2002.
- You were a New York State resident for all of 2001, 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-360.1-1, *Instructions for Form IT-360.1*.
- You are filing for a taxable period other than the calendar year January 1, 2001, through December 31, 2001.
- You need an extension of time to file your return.

If you did not have to file a federal return but you must file a New York return, use your federal instructions to choose the federal form you would have filed if one had been required. Then use these instructions to choose your New York form. You will also need your federal instructions to determine your filing status, your income, adjustments to income, and the number of exemptions you may claim. If you need help, see *Need help?* on 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 16 of these instructions.

Separate returns are required for some married taxpayers who file a joint federal return. If one of you was a New York State resident and the other was a nonresident or part-year resident, you must each file a separate New York return. The New York State resident must use Form IT-200 or Form IT-201. The nonresident or part-year resident, if required to file a New York return, must use Form IT-203. However, if both of you choose to file as New York residents, you may file a joint New York State return; use Form IT-200 or Form IT-201. For the definition of resident, nonresident and part-year resident, see page 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 8.

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 15.



TIP You can file your income tax return electronically, using your personal computer and one of the many commercially available software packages, or you can choose to have a tax professional electronically file your return for you.

Electronic filing is the fastest way to receive your refund, if you are entitled to one. The speed and accuracy of computers allow electronic returns to be processed faster than paper returns, and since all electronic returns are prepared using software programs that have been approved by the Tax Department, the possibility of errors and delays is greatly reduced. To receive your refund even faster, you can choose to have it deposited directly into your savings or checking account.

The following forms may be filed electronically:

- IT-200, *Resident Income Tax Return*
- IT-201, *Resident Income Tax Return*
- IT-201-ATT, *Itemized Deduction, and Other Taxes and Tax Credits*
- IT-203, *Nonresident and Part-Year Resident Income Tax Return*
- IT-203-ATT, *Income Allocation and Itemized Deduction*
- IT-203-B, *Other New York State and City of New York Taxes and Tax Credits*
- IT-203-C, *Nonresident or Part-Year Resident Spouse's Certification*
- IT-112-R, *New York State Resident Tax Credit*
- IT-112.1, *New York State Resident Credit Against Separate Tax on Lump-Sum Distributions*

- IT-212, *Investment Credit*
- IT-212-ATT, *Claim for Historic Barn Rehabilitation and Employment Incentive 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-217, *Claim for Farmers' School Tax Credit*
- IT-219, *Credit for City of New York Unincorporated Business Tax*
- IT-220, *Minimum Income Tax*
- IT-230, *Separate Tax on Lump-Sum Distributions*
- IT-272, *Claim for College Tuition Credit for New York State Residents*
- IT-280, *Nonobligated Spouse Allocation*
- IT-360.1, *Change of City Resident Status*
- IT-370, *Request for Extension of Time to File*
- IT-2105.9, *Underpayment of Estimated Income Tax by Individuals and Fiduciaries*
- Y-203, *City of Yonkers Nonresident Earnings Tax Return.*

Electronically filed returns with a balance due may be paid by submitting a check or money order with Form IT-201-V, *Payment Voucher for Income Tax Returns Filed Electronically*, by credit card (see instructions on page 33), or by authorizing the Tax Department to withdraw the payment from your bank account (electronic funds withdrawal). Authorization and account information for electronic funds withdrawal must be included with your electronic return and cannot be changed once it is transmitted. To avoid interest and penalties, your check or money order must be mailed, credit card payment authorized, or electronic funds withdrawal made, by the filing deadline. The electronic funds withdrawal payment will be withdrawn on the date you indicated on your electronic return. If paying by check or money order, Form IT-201-V will be provided to you by your electronic tax professional or may be printed from your software.

For more information about New York State e-file, log on to www.tax.state.ny.us/elf

Note: Not all software packages and preparers may be able to file these forms electronically for 2001, so you should verify that the one you select can file the forms you need.

Other forms you may have to file

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

The total amount you must pay for 2002 through withholding and estimated tax is the lesser of:

1. 90% of the tax shown on the 2002 return, or
2. 100% of the tax shown on the 2001 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 2001 tax return, or your 2001 return did not cover all 12 months, item 2 above does not apply.

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

You must pay estimated tax if you expect to owe at least \$300 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 2001 and filed a 2000 New York State income tax return, you will automatically receive a 2002 estimated tax packet in the mail. Included in your packet will be your account statement for tax year 2001. It will show the total amount recorded in your account as of the date shown on the statement. You can also check your account by accessing our Web site at www.tax.state.ny.us and clicking on the *Online Services* tab. Review this statement carefully. If you disagree with any of the information, complete Form IT-2105.1 and fax or mail it immediately. Fax: (518) 457-2249 or mail: **NYS Tax Department, Estimated Tax Unit, Building 8, Room 531, 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 2002 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 \$300 in New York State income tax for 2002.

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.

• 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.

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

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 must also use this form if you are claiming any New York State, New York City, or Yonkers credits other than the household credit(s), the child and dependent care credit, the earned income credit, the real property tax credit, the college tuition credit, or the city of New York school tax credit. For more information, see the *Instructions for Form IT-201-ATT* on page 37.

Form IT-220, *Minimum Income Tax*

Complete this form if you have New York State tax preference items totaling more than your specific deduction of \$5,000 (\$2,500 if you are married and filing separately). The tax preference items are depreciation (pre-1987), intangible drilling costs, section 1202 exclusion, and New York addition for restoration of net operating loss deduction. 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 may also have to 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 New York depreciation deduction for property placed in service during taxable years beginning in 1981, 1982, 1983, and 1984. New York State does not allow ACRS depreciation for property placed in service (whether inside or outside New York State) during these years.

For property placed in service outside New York State for taxable years beginning after December 31, 1984, but before January 1, 1994, see addition A-13 on page 19.

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 (IRS).

If the IRS changes the

- taxable income,
- tax preference items,
- total taxable amount or capital gain or ordinary income portion of a lump-sum distribution,
- amount of your earned income credit, or
- amount of any claim of right adjustment,

or if the IRS disallows

- your refund claim,
- your 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 IRS makes its final determination.

For more specific information regarding the timeliness of filing a refund claim, making changes to your original New York State return, or reporting changes made by the IRS, see Form IT-201-X-I, *Instructions for Form IT-201-X*.

To amend your 2001 return, you must use 2001 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.

When to file

File your return as soon as you can after January 1, 2002, but not later than the filing deadline, April 15, 2002. If you live in the state of New York (except the city of New York and the counties of Nassau, Rockland, Suffolk, and Westchester), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, or Vermont, the filing deadline is April 16, 2002. If you file late, you may have to pay penalties and interest. See *Interest and penalties* on page 13.

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.

Extension requests may also be filed via the Internet; access the Tax Department's Web site for information or to submit an extension request. See *Need help?* on the back cover for the Web site address.

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 enclosing a payment with your extension request, mail Form IT-370 with your payment to:

**Extension Request
PO Box 15106
Albany NY 12212-5106.***

* If you use a delivery service other than the U.S. Postal Service, see *Private delivery services* under **Where to file** to the right.

If the balance due with your extension request is "0," or if you intend to pay by credit card, mail Form IT-370 (or the copy of your federal Form 4868) to:

**Extension Request - NR
PO 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 2001 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*.

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 '01
PO BOX 61000
ALBANY NY 12261-0001

For all other returns —

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204-4836.**

The current designated private delivery services are:

1. Airborne Express (Airborne):
Overnight Air Express Service
Next Afternoon Service
Second Day Service
2. DHL Worldwide Express (DHL):
DHL Same Day Service
DHL USA Overnight
3. Federal Express (FedEx):
FedEx Priority Overnight
FedEx Standard Overnight
FedEx 2 Day
4. United Parcel Service (UPS):
UPS Next Day Air
UPS Next Day Air Saver
UPS 2nd Day Air
UPS 2nd Day Air A.M.
UPS Worldwide Express
UPS Worldwide Express Plus



CLICK. ZIP. FAST ROUND TRIP.

Think e-file ... It's easy, fast, and safe.

E-file provides the fastest and most accurate processing of your return, an electronic acknowledgement that your return has been received, and the quickest way to get your refund, especially when

you use the direct deposit option. You can also **e-file** now and pay electronically later by electronic funds withdrawal from your bank account or by credit card. **E-file** is available through a paid preparer, from your home computer using New York State approved tax preparation software, or through the Internet (**e-file** may be offered as a free Internet service to certain filers). See page 9 and log on to www.tax.state.ny.us/elf for more information.

Reminders

TIP Available New York tax credits

You may be eligible for one or more of the following New York State, New York City, or Yonkers tax credits.

Credits that reduce tax but cannot be carried over to future years:

- NY State household credit (see page 27)
- Resident credit (page 41)
- Resident credit against separate tax on lump-sum distributions (page 40)
- Defibrillator credit (page 41)
- QEZE tax reduction credit (page 41)
- NY State accumulation distribution credit (page 41)
- City of New York household credit (page 28)
- City of New York UBT credit (page 43)
- City of New York accumulation distribution credit (page 43).

Credits that reduce tax, and any excess may be carried over to future years (see pages 41 through 43):

- Solar electric generating equipment credit
- Investment credit
- Financial services industry (FSI) investment credit
- Empire zone (EZ) investment tax credit and EZ employment incentive credit
- Financial services industry EZ investment tax credit and EZ employment incentive credit
- EZ wage tax credit
- ZEA wage tax credit
- EZ capital tax credit
- Qualified emerging technology company (QETC) employment credit
- QETC capital tax credit
- Special additional mortgage recording tax credit carryover
- Solar and wind energy credit carryover
- Employment of persons with disabilities credit
- Alternative fuels credit
- Residential fuel oil storage tank credit
- Green building credit
- Low-income housing credit.

Credits that may be refunded to you:

- NY State child and dependent care credit (see page 30)
- NY State earned income credit (page 30)
- Real property tax credit (page 30)
- College tuition credit (page 30)
- City of New York school tax credit (page 30)
- Farmers' school tax credit (page 43)
- Investment credit for new businesses (page 43)
- Financial services industry investment credit for new businesses (page 43)
- EZ investment tax credit and EZ employment incentive credit for new businesses (page 43)

- Financial services industry EZ investment tax credit and EZ employment incentive credit for new businesses (page 43)
- EZ wage tax credit for new businesses (page 44)
- ZEA wage tax credit for new businesses (page 44)
- QETC employment credit for new businesses (page 44)
- Industrial or manufacturing business (IMB) credit for energy taxes (page 44)
- QEZE credit for real property taxes (page 44)
- NY State claim of right (page 44)
- City of New York claim of right (page 44)
- City of Yonkers claim of right (page 44).

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, or you are eligible to claim a credit that may be refunded (see *Credits that may be refunded to you* above).

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 2001 Income Tax on your check or money order.**

You (and if married, your spouse, whether filing a joint return or married filing separately) must enter your social security number(s) in the boxes in the top right corner of Form IT-201, even when using the preprinted peel-off label.

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.

Wage and tax statements

Your employer must give you a wage and tax statement, federal Form W-2. 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, federal Form 1099-R. 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. 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), federal Form W-2 (Copy 2), to the front of your return as shown in Step 7 on page 36 of these instructions. If you have not received your wage and tax statement(s) by February 15, 2002, 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 fax or mail it immediately. Fax: **(518) 457-2249** or mail: **NYS Tax Department, Estimated Tax Unit, Building 8, Room 531, W A Harriman Campus, Albany NY 12227.**

You can check your balance and reconcile your estimated tax account by accessing our Web site at www.tax.state.ny.us and clicking on the *Online Services* tab.

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 *Interest and penalties* on page 13.

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 Nonscannable New York State Income Tax Forms*, for tax year 2001.

- Your software must conform to current federal and state income tax laws.

Check your withholding for 2002

If, after completing your 2001 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 returns.

Interest and penalties

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, the farmers' school tax credit, the college tuition credit, or the city of New York 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 11 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 2001 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.

You will **not** be subject to underpayment of estimated tax penalty if you owe less than \$300 of New York State, New York City, or Yonkers tax after deducting tax withheld, estimated tax payments, and credits you are entitled to claim.

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 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:

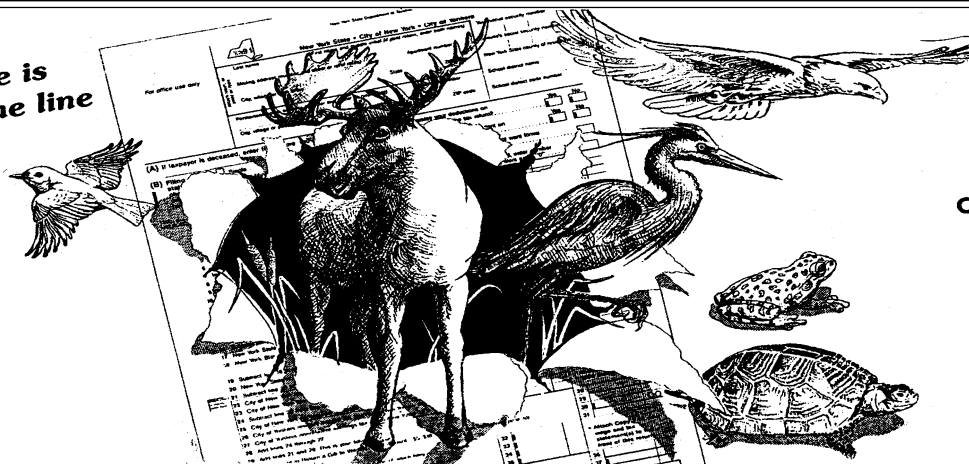
- failure to sign the tax return or claim for refund;
- failure to include the identifying number of the paid preparer (if an individual paid preparer is an employee of an employer or a partner in a partnership that is a paid preparer, the return or claim for refund must also include the identifying 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

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.

If you used federal Form 8814 or 8615 to report your child's investment income, see page 5 for more information.

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 2001 wage and tax statements, federal Form W-2, together. Only your employer can issue or correct these forms. If you have not received your wage and tax statements by February 15, 2002, 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 federal Form(s) 1099-R.

If you had tax withheld from your lottery distributions, you will need your federal Form W-2G.

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. You can also check your account by accessing our Web site at www.tax.state.ny.us and clicking on the *Online Services* tab.

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 15. Then continue with **Step 4** on page 35.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8, Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and Canada, call (518) 485-6800.

**NEW YORK STATE
MISSING &
EXPLOITED
CHILDREN
CLEARINGHOUSE**



Your voluntary contribution helps the New York State Missing and Exploited Children Clearinghouse to provide direct assistance to parents, law enforcement officials and others when searching for missing and abducted children. Contributions also support statewide dissemination of informational and educational materials, and advanced training for law enforcement officers in the area of missing, abducted and exploited children. Additional information, including a listing of all available services, can be obtained by contacting the Clearinghouse at 1 800 FIND-KID or via the Internet (<http://criminaljustice.state.ny.us>)

Make Breast Cancer a Disease of the Past

Your gifts to the Breast Cancer Research and Education Fund have supported ground-breaking research projects in New York State. More dollars will support more studies that bring us closer to the cures and the prevention of breast cancer. Look for the line on your state tax form and write in a tax-deductible donation that could help put an end to this dreaded disease. New York State will match this donation to the Breast Cancer Research and Education Fund dollar for dollar.



Line instructions for Form IT-201

All information on your return, except for your mailing address, should be for the calendar year January 1, 2001, through December 31, 2001, 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, 23 or 32, 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 entry areas that do not apply to you, and treat these blanks as zeros. Do not enter zeros in these areas unless instructed to do so.

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 12) 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, and social security numbers

Do not attach your label or write in the name and address box, or enter your social security number(s) until you have completed and checked your return.

You (and if married, your spouse, whether filing a joint return or married filing separately) must enter your social security number(s) in the boxes in the top right corner of Form IT-201, even when using the preprinted peel-off label.

Step 5 on page 35 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 for the twelve months immediately preceding application to file a separate return or commencement of an action for divorce or commencement of certain family court proceedings, and good cause exists for the failure to file a joint return.

Joint and several tax liability — If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see *Innocent spouse relief* on page 6.

Item C

If you do not 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 C 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 2002 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.

Item D

City of New York residents or part-year residents only:

If you enter an amount on line 62, *City of New York school tax credit*, answer question 1 and, if applicable, question 2.

- (1) **Number of months you lived in New York City in 2001** - Enter in the box the number of months during 2001 that you lived in New York City.
- (2) **Number of months your spouse lived in New York City in 2001** - If you were married and marked an X in box 2 of Item A (*Married filing joint return*), and your spouse lived in New York City in 2001, enter in the box the number of months during 2001 that your spouse lived in New York City.

We need this information to help verify your New York City school tax credit.

All other taxpayers should leave the boxes at item D blank.

Federal income and adjustments

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:**
- 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**

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"/> |
| Are you claiming the college tuition credit or deduction? | <input type="checkbox"/> | <input type="checkbox"/> |
| Does your income consist only of wages, salaries, tips, interest, dividends, alimony, pensions and annuities, 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-201, line #
Wages, salaries, tips, etc.	\$ _____	1
Taxable interest income	_____	2
Ordinary dividends	_____	3
Alimony	_____	5
Pensions and annuities	_____	10
Unemployment compensation	_____	13
Total. This is your federal adjusted gross income	_____	18
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	13,400
Married filing separate return	6,500
Head of household	10,500
Qualifying widow(er) with dependent child	13,400

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-201, sign the return, and mail it. You do not owe any New York State tax.

If you are a New York City resident and cannot be claimed as a dependent on another taxpayer's federal return, we will compute your city of New York school tax credit and send you a refund.

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 18 through 20 of these instructions.

Lines 1 through 18

Note The amounts on lines 1 through 18 must be the same as the income, losses, total adjustments and adjusted gross income reported on your federal return. If you show a loss on lines 1 through 16 or on lines 18, 23, or 32, place a negative sign — in the box **immediately to the left** of the loss amount. Do not use brackets or parentheses.

Example:

...

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

If you did not have to file a federal return, report the same income you would have reported for federal income tax purposes.

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

(Be sure to carefully enter your money amounts in the boxes on lines 1 through 73. See *Filing in your tax return* on page 15 for more information.)

Line 1

Wages, salaries, tips, etc.

Enter the total of all wages, salaries, fees, commissions, bonuses, tips, fringe benefits, etc., reported on your 2001 federal return. Include all of these items even if they were not reported by your employer on a wage and tax statement or other income statement.

Line 6

Business income or loss

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

How to get New York City forms

If you are self-employed and carry on a trade, business or profession in New York City, you may also be required to file Form NYC-202, *City of New York Unincorporated Business Tax Return*. If you need to get tax forms and instructions from the NYC Department of Finance, you can access the NYC government Web site at

<http://www.nyc.gov/finance>

You can also get forms 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); or by using the **Access Finance Kiosk** to print the forms you need (for hours and locations, call (718) 935-6736 and select message 143).

A CD-ROM is available for viewing and printing forms. To order, call (718) 935-6739 any time, or call **Taxpayer Assistance** at (718) 935-6000 weekdays from 9 a.m. to 4:30 p.m.

Since New York State does not administer the New York City unincorporated business tax, do not file your Form NYC-202 with your state return.

Line 7**Capital gain or loss**

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

Line 8**Other gains or losses**

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

Line 14**Taxable amount of social security benefits**

Enter the amount of taxable social security benefits (and tier 1 railroad retirement benefits) reported on your federal return. Also enter this amount on line 26.

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 32, or Form 1040A, line 18. 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

Lines 19 through 30

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 22. 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 24 through 30. 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 22; if the adjustment is a net subtraction, enter this amount on line 30. 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 (IRC) considers the distribution part of federal gross income. **Therefore, you must include on line 22 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-16, A-17, and A-18, and subtraction S-20 do **not** apply to you since they apply only to nonselecting S corporations. If the election to treat the corporation as a New York S corporation terminated during the taxable year, you must allocate those items. Obtain your share of S corporation items of income, loss and deduction from the S corporation.

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-16, A-17, and A-18, and subtraction S-20 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-15, A-16, A-17, and A-18, and subtractions S-19 and S-20 do not apply to you since they apply only to electing and nonselecting New York S corporations.

If gain or loss is recognized on your federal income tax return due to the disposition of stock or indebtedness of an S corporation that did not elect to be a New York S corporation for any taxable year after December 31, 1980, make addition A-18 or subtraction S-19, whichever applies to you.

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

For up-to-the-minute information on New York State tax matters, including matters that may affect your New York State personal income tax return, visit our Web site at www.tax.state.ny.us.

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 2001 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), 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

College choice tuition savings distributions

If you made a nonqualified withdrawal from a New York State college choice tuition program account, then include the amount from line 7 of the worksheet below.

A withdrawal is nonqualified if the funds are used for purposes other than the higher education of the designated beneficiary. However, nonqualified withdrawals do not include any withdrawals made in tax year 2001 as a result of the death or disability of the designated beneficiary, regardless of how the funds are used.

Include on lines 1 through 7 of the worksheet below the applicable amounts from all existing

accounts of which you are the account owner. Do not include amounts applicable to accounts that were closed in a prior taxable year. If you are filing a joint return, include the applicable amounts from all existing accounts of which you and your spouse are the account owners.

Please note: Before completing the worksheet below, you must first compute your Form IT-201, **line 29, subtraction for college choice tuition savings deduction** for 2001. See page 21 of these instructions.

College choice tuition savings deduction worksheet

- Total current and prior years' nonqualified withdrawals from your account(s) 1.
- Total current and prior years' contributions to your account(s) 2.
- Total current year's subtraction modification (from line 1 of worksheet for line 29 on page 21) and prior years' S-26 subtraction modifications* 3.
- Subtract line 3 from line 2 4.
- Total prior years' addition modifications** (A-22 on your 2000 Form IT-201, and A-23 on your 1998 and 1999 Form IT-201) 5.
- Add lines 4 and 5 6.
- Subtract line 6 from line 1. This is your current year addition modification. Enter this amount on Form IT-201, line 21 7.
If line 7 is 0 (zero) or less, there is no addback.

* These amounts are included in line 28 of your 1998, 1999, and 2000 Form IT-201, and on line 29 of your 2001 Form IT-201.

** These amounts are included in line 21 of your 1998, 1999, and 2000 Form IT-201.

Line 22

Other additions

Some additions that are not as common as those identified on Form IT-201 are reported on line 22 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)(35).

Identify any of the following additions (below and on pages 19 and 20) 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 22. Enter the total amount of these other additions on line 22 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 2001, 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 22. 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 22. 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 22.

Partners — Include on line 22 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 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 22. (However, no state or local 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 22.

(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 22.

(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 22.

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 22 the amount excluded or deducted.

New York additions *(continued)*

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 22 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 22 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 23 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 22 the amount deducted in figuring your federal adjusted gross income. Also see subtraction S-11 on page 23 of these instructions.

A-8 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 22 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.

This adjustment is no longer required for property acquired from decedents who died on or after February 1, 2000.

A-9 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 of in 2001, **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 did not reduce the federal basis by the state credit, **then** include on line 22 the amount of the credit you had previously claimed.

A-10 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 2001, **then** include on line 22 the amount that you had previously subtracted.

A-11 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 22, **and see** A-12, S-15, and S-16.

A-12 Safe harbor leases; election for qualified leased property (see A-11 above for a definition of safe harbor leases) —

If your financial matters in 2001 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 22 the income that you would have included in your federal adjusted gross income if such an election had not been made. Also see A-11, S-15, and S-16.

A-13 Accelerated cost recovery system (ACRS) deduction — New York State does not allow ACRS depreciation for property placed in service inside or outside New York State during tax years 1981, 1982, 1983, and 1984. 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.).

For property (except for property classified as IRC section 280F property) placed in service outside New York State for tax years beginning after 1984 but before 1994, New York did not allow ACRS or MACRS depreciation under section 168 of the IRC. Instead, New York allowed the depreciation deduction that would have been allowed under IRC section 167 as it was in effect on December 31, 1980.

However, as a result of a recent court decision, **if** you claimed ACRS depreciation on your federal return for property not classified as IRC section 280F property and 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 on 1986), **then** you may:

- continue using the pre-1981 IRC section 167 depreciation on that property, making the applicable depreciation addition and subtraction; **or**
- choose to switch to the IRC section 168 depreciation deduction.

If you choose to switch to the IRC section 168 depreciation deduction, you are no longer responsible for making the New York depreciation addition and subtraction adjustments since you will now be allowed to claim the same depreciation as was claimed on the federal tax return for property placed in service outside New York State during tax years 1985 through 1993. If you switch to IRC section 168 depreciation, you must use IRC section 168 depreciation from this taxable year forward, and you must use it for all subject property owned by the taxpayer. For more information concerning this property, see TSB-M-99(1)I. This TSB-M is available on the Department Web site (see *Need help?* on the back cover of these instructions).

If you claimed ACRS depreciation on your federal return for:

- property placed in service during tax years 1981 through 1984 (other than 280F property); **or**
- property placed in service outside New York State for 1985 through 1993 (other than 280F property) **and you elect to continue using IRC 167 depreciation;**

then include on line 22 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-14 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 22.

(continued)

New York additions *(continued)*

Additions A-15, A-16, A-17, and A-18 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-15 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 22 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-16 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 22 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-17 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 22.

A-18 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 22 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-19 New York City flexible benefits program (IRC 125) —

If your wage and tax statement(s), 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 22.

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-20 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), 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 22.

A-21 Farmers' school tax credit —

If you claimed the farmers' school tax credit on your 2000 New York State tax return, and **if** you deducted your school taxes in figuring your federal adjusted gross income on your 2000 federal return, **then** you must include the amount of the credit claimed for 2000 on line 22 of this year's return. However, do not make this modification if you were required to report the amount of the credit as income on your 2001 federal return.

A-22 Qualified emerging technology investments (QETI) —

If you elected to defer the gain from the sale of QETI, **then** you must add to federal adjusted gross income the amount previously deferred when the reinvestment in the New York qualified emerging technology company which qualified you for that deferral is sold. See subtraction S-28 on page 24.

For up-to-the-minute information on New York State tax matters, including matters that may affect your New York State personal income tax return, visit our Web site at www.tax.state.ny.us.

New York subtractions

Line 25

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 28 below.

Line 27

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 27.) 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 27. 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 27 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 27 and 30; see the instructions for line 30, subtractions S-1 and S-3 on page 22.

Line 28

Pension and annuity income exclusion

If you were age 59½ before January 1, 2001, enter the qualifying pension and annuity income included in your 2001 federal adjusted gross income, **but not more than \$20,000**. If you became 59½ during 2001, 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 25 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.

Special rule for conversions of conventional IRAs to Roth IRAs - If you converted your traditional IRA to a Roth IRA during 1998, and you qualified to report the IRA income over a four-year period for federal tax purposes, you may exclude up to \$20,000 of that IRA income for each of the four years in which you are age 59½ or older for the entire year. If you reach age 59½ during the tax year, you must prorate the IRA income for that year based on the number of days that you were age 59½ or older.

Example: you converted your \$40,000 traditional IRA to a Roth IRA during 1998, and will report \$10,000 of the income in each of the tax years 1998 through 2001. You reach age 59½ on November 1, 2001, and therefore

were age 59½ for 61 days during 2001. The portion of your 2001 IRA income that qualifies for the exclusion is \$1,671 (\$10,000 x 61/365).

If you convert your traditional IRA to a Roth IRA and do not qualify to include the income over a four-year period, you may take the exclusion only if you were age 59½ at the time the conversion took place.

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 been entitled to it, had the decedent continued to live, regardless of the age of the beneficiary. If the decedent would have become 59½ during 2001, enter only the amount received after the decedent would have become 59½, but not more than \$20,000.

The maximum exclusion allowable, from the total of all sources that qualify for the exclusion, may not exceed \$20,000.

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 36, *General Information for Senior Citizens and Retired Persons*.

Line 29

College choice tuition savings deduction / earnings distributions

If you made contributions as the account owner to one or more tuition savings accounts established under the New York State College Choice Tuition Program, and the contributions were not deductible or eligible for a credit for federal income tax purposes, **then** enter that amount, up to \$5,000 for an individual, head of household, or married taxpayers filing separately, or up to \$10,000 for married taxpayers filing a joint return, on line 1 of the worksheet below.

Also, **if** you made a withdrawal from a New York State college choice tuition savings program account and part of the withdrawal was included in your federal adjusted gross income, **then** enter the amount included in your federal adjusted gross income (see federal Form 1099-G, box 5) on line 2 of the worksheet below.

College choice tuition savings deduction / earnings distributions

Worksheet

- | | |
|---|--|
| 1. Contributions to New York State College Choice Tuition Savings Program | 1. _____ |
| 2. Amount reported on federal Form 1099-G, box 5 | 2. _____ |
| 3. Add lines 1 and 2. Enter here and on Form IT-201, line 29 ... | 3. <input style="width: 50px; height: 20px;" type="text"/> |

New York subtractions *(continued)*

Line 30

Other subtractions

Some subtractions that are not as common as those identified individually on Form IT-201 are reported on line 30 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)(36).

Identify any of the following subtractions (below and on pages 23 and 24) that apply to you by writing the item number (S-1 through S-28) and the amount of each subtraction in the white area on line 30. Enter the total amount of these other subtractions on line 30 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 30. 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 2001 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 30.

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 30. 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 22, interest income from bonds or other

obligations that are federally tax exempt but taxable to New York State, **and if** that interest expense is attributable to a trade or business carried on by you (as opposed to personal investments), **then** include that interest expense on line 30.

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 22, 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 30.

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 22, 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 2001, **and if** those bonds were owned by a trade or business carried on by you in 2001 (as opposed to personal investments), **then** include that amortization on line 30.

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 2001,

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 30 the portion of those previously added deductions that can be allocated to the income you included in your 2001 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 2001 to one or more people in certain groups, **then** include the amount of wages not deducted on line 30.

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 30 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 2001 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 2001 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 30.

New York subtractions *(continued)*

S-11 Cost depletion — New York State does not allow percentage depletion of natural resource holdings (see A-7 on page 19) 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 30 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 30.

S-13 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 30 the amount of the loss that would have been realized.

This adjustment is no longer required for property acquired from decedents who died on or after February 1, 2000.

S-14 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 six years, **then** include on line 30 one-hundred percent (100%) of that federal gain.

S-15 Amount that was included in federal adjusted gross income because the IRC 168(f)(8) election was made (see A-11 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 30.

S-16 Amount that could have been excluded from federal adjusted gross income had the IRC 168(f)(8) election not been made (see A-11 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 30.

S-17 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. You must figure your 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.).

For property (except for property classified as IRC section 280F property) placed in service outside New York State for tax years beginning after 1984 but before 1994, New York did not allow ACRS or MACRS depreciation under section 168 of the IRC. Instead, New York allowed the depreciation deduction that would have been allowed under IRC section 167 as it was in effect on December 31, 1980.

However, as a result of a recent court decision, if you claimed ACRS depreciation on your federal return for property not classified as IRC section 280F property and 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** you may:

- continue using the pre-1981 IRC section 167 depreciation on that property, making the applicable depreciation addition and subtraction; **or**
- choose to switch to the IRC section 168 depreciation deduction.

If you choose to switch to the IRC section 168 depreciation deduction, you are no longer responsible for making the New York depreciation addition and subtraction adjustments since you will now be allowed to claim the same depreciation as was claimed on the federal tax return for property placed in service outside New York State during tax years 1985 through 1993. If you switch to IRC section 168 depreciation, you must use IRC section 168 depreciation from this taxable year forward, and you must use it for all subject property owned by the taxpayer. For more information concerning this property, see TSB-M-99(1). This TSB-M is available on the Department Web site (see *Need help?* on the back cover of these instructions).

If you claimed ACRS depreciation on your federal return for:

- property placed in service during tax years 1981 through 1984 (other than 280F property); **or**
- property placed in service outside New York State for 1985 through 1993 (other than 280F property) **and you elect to continue using IRC 167 depreciation;**

then include on line 30 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*.

S-18 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 30. See addition A-14 on page 19.

Subtractions S-19 and S-20 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-19 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 30 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-17 on page 20 (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 30.

Note: The Internal Revenue Code (IRC) 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.

(continued)

New York subtractions *(continued)*

S-20 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 30 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-21 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 30.

S-22 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 30.

S-23 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 to the Natural Heritage Trust 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 30 (sections 54.15 and 55.15 of the Arts and Cultural Affairs Law).

S-24 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 30 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 2001 was:	You cannot claim more than:
40 or younger	\$ 230
at least 41 but not older than 50	430
at least 51 but not older than 60	860
at least 61 but not older than 70	2,290
71 or older	2,860

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 37.

S-25 Long-term residential care deduction —

If you were a resident in a continuing care retirement community that was issued a certificate of authority by the New York State Department of Health to operate as a continuing care retirement community, **then** include in line 30 the portion of the fees you paid during the year that are attributable to the cost of providing long-term benefits to you under a continuing care contract. However, do not enter more than the premium limitation shown for your age in the table for S-24 above. If you and your spouse both qualify, you may each take the subtraction. However, you cannot claim any unused part of your spouse's subtraction.

S-26 Distributions made to a victim of Nazi persecution —

If you included in your federal adjusted gross income amounts received from an eligible settlement fund or grantor trust as defined by section 13 of the Tax Law (because you were an individual who was persecuted or targeted for persecution by the Nazi regime because of race, religion, ethnicity, sexual orientation, national origin or physical or mental disability or handicap), or distributions received because of your status as a victim of Nazi persecution, or as a spouse or heir of the victim (successors or assignees, if payment is from an eligible settlement fund or grantor trust), **then** include that amount on line 30.

S-27 Items of income related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution —

If you received items of income attributable to, derived from, or in any way related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution immediately prior to, during, and immediately after World War II, including but not limited to interest on the proceeds receivable as insurance under policies issued to a victim of Nazi persecution by European insurance companies immediately prior to and during World War II, or as a spouse or heir of such victim, and that income was included in your federal adjusted gross income, **then** include on line 30 the amount of that income included in federal adjusted gross income.

However, do not include on line 30 income attributable to assets acquired with assets as described above or with the proceeds from the sale of any asset described above. Also, do not enter on line 30 any income if you were not the first recipient of the asset, or if you are not a victim of Nazi persecution, or a spouse or descendent of a victim.

S-28 Qualified emerging technology investments (QETI) —

You may defer the gain on the sale of qualified emerging technology investments (QETI) that are:

- (1) held for more than 36 months; and
- (2) rolled over into the purchase of a QETI within 365 days.

Replacement QETI must be purchased within the 365-day period beginning on the date of sale. The gain is not deferred and must be recognized to the extent that the amount realized on the sale of the original QETI exceeds the cost of replacement QETI. The gain deferral applies to any QETI sold on or after March 12, 1998, that meets the holding-period criteria. The gain deferred must be added back in the year the replacement QETI is sold.

If you elect to defer the gain from the sale of QETI, **then** include on line 30 the amount of the gain deferral to the extent the gain was included in federal adjusted gross income. If purchase of the replacement QETI within the 365-day period occurs in the same taxable year as the sale of the original QETI, or in the following taxable year and before the date your personal income tax return is filed, **then**, take the deduction on that return. If purchase of the replacement QETI within the 365-day period occurs in the following taxable year and on or after the date your personal income tax return is filed, **then** you must file an amended return to claim the deduction (see Form IT-201-X, *Amended Resident Income Tax Return*, on page 10).

A QETI is an investment in the stock of a corporation or an ownership interest in a partnership or limited liability company (LLC) that is a qualified emerging technology company. A QETI is also an investment in a partnership or an LLC to the extent that such partnership or LLC invests in qualified emerging technology companies. The

New York subtractions *(continued)*

investment must be acquired by the taxpayer as provided in Internal Revenue Code (IRC) section 1202(c)(1)(B), or from a person who acquired it pursuant to this section. IRC section 1202(c)(1)(B) requires the acquisition to be original issue from the company, either directly or through an underwriter, and in exchange for cash, services, or property (but not in stock).

A *qualified emerging technology company* (QETC) is a company that is located in New York State, that has total annual product sales of 10 million dollars or less, and meets either of the following criteria:

- its primary products or services are classified as emerging technologies; **or**
 - it has research and development activities in New York State and its ratio of research and development funds to net sales equals or exceeds the average ratio for all surveyed companies classified (as determined by the National Science Foundation in the most recently published results from its Survey of Industry Research and Development, or any comparable successor survey, as determined by the Tax Department).
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For up-to-the-minute information on New York State tax matters, including matters that may affect your New York State personal income tax return, visit our Web site at

www.tax.state.ny.us .

Tax computation, credits, and other 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 16, **Part I, of Form IT-201-ATT**. Compare the line 16 amount to your allowable standard deduction amount from the **Standard deduction table** below and enter the larger amount on line 34.

If you claim the standard deduction on line 34 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 34

Standard or itemized deduction

The deduction you take on line 34 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 34. 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 34;

Standard deduction table

Filing status	Standard deduction — enter on Form IT-201, line 34
① Single and you marked item B Yes	\$ 3,000
① Single and you marked item B No	7,500
② Married filing joint return	13,400
③ Married filing separate return	6,500
④ Head of household (with qualifying person)	10,500
⑤ Qualifying widow(er) with dependent child	13,400

If you itemized your deductions on federal Form 1040, compare the Form IT-201-ATT, line 16 amount to your standard deduction from the table above. Your tax will be less if you enter on line 34 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 34.

New for 2001

There is a new itemized deduction for qualified college tuition expenses. If you paid qualified college expenses, your New York itemized deduction may be increased to an amount greater than your New York standard deduction as shown in the chart above. You should complete Form IT-201-ATT, Part I, lines 1 through 16, to determine if your allowable New York itemized deduction is greater than your standard deduction.

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 claim the itemized deduction on line 34 of your New York return, you **must attach your completed Form IT-201-ATT to your Form IT-201**.

Line 36

Dependent exemptions

Enter on line 36 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

- Enter the number of exemptions claimed on federal Form 1040 or 1040A, line 6d a. _____
- Enter the total number of boxes checked on federal Form 1040 or 1040A, line 6a and line 6b b. _____
- 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 36 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 36 would be:

... **36.** **.000**

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

Line 37

Taxable income

Subtract line 36 from line 35. The result is your taxable income. Use this amount to find your tax on line 38. If line 36 is more than line 35, leave line 37 blank.

Line 38

New York State tax

Find your New York State tax by using either the red **New York State Tax Table** on pages 61 through 68 or, if applicable, **Tax computation worksheet 1** or **2** below:

If your New York adjusted gross income (amount on Form IT-201, line 33) is **\$100,000 or less**, find your New York State tax on the amount on line 37 by using the **New York State Tax Table** on red pages 61 through 68 of these instructions. Be sure you use the correct column. After you have found the correct tax, enter that amount on line 38.

If the amount on Form IT-201, line 33, 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

- Enter your New York adjusted gross income from Form IT-201, line 33 1. _____
- Enter your taxable income from Form IT-201, line 37 2. _____
- Multiply line 2 by 6.85% (.0685) 3. _____
- Enter your New York State tax on the line 2 amount above from the *New York State Tax Table* on red pages 61 through 68 4.
- Subtract line 4 from line 3 5. _____
- Enter the excess of line 1 over \$100,000 (cannot exceed \$50,000) 6. _____
- Divide line 6 by \$50,000 and carry the result to four decimal places (cannot exceed 1.0000) 7. _____
- Multiply line 5 by line 7 8.
- Add lines 4 and 8.**
Enter here and on Form IT-201, line 38. ... 9. _____

If the amount on Form IT-201, line 33, is **more than \$150,000**, you must compute your tax using **Tax computation worksheet 2** below; do not use the *New York State Tax Table*.



Tax computation worksheet 2

- Enter your taxable income from Form IT-201, line 37 1. _____
- Multiply line 1 by 6.85% (.0685).
Enter here and on Form IT-201, line 38 ... 2. _____

Credits and other taxes

Line 39

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 B 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:	but not over	enter on Form IT-201, line 39:
\$	\$ 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 39.

* 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:							over 7**
			1	2	3	4	5	6	7	
\$	\$ 5,000*		\$ 90	105	120	135	150	165	180	15
5,000	6,000		75	90	105	120	135	150	165	15
6,000	7,000		65	80	95	110	125	140	155	15
7,000	20,000		60	75	90	105	120	135	150	15
20,000	22,000		60	70	80	90	100	110	120	10
22,000	25,000		50	60	70	80	90	100	110	10
25,000	28,000		40	45	50	55	60	65	70	5
28,000	32,000		20	25	30	35	40	45	50	5
32,000			No credit is allowed; do not make an entry on Form IT-201, line 39.							

* 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:							over 7**
			1	2	3	4	5	6	7	
\$	\$ 5,000*		\$ 45	52.50	60	67.50	75	82.50	90	7.50
5,000	6,000		37.50	45	52.50	60	67.50	75	82.50	7.50
6,000	7,000		32.50	40	47.50	55	62.50	70	77.50	7.50
7,000	20,000		30	37.50	45	52.50	60	67.50	75	7.50
20,000	22,000		30	35	40	45	50	55	60	5
22,000	25,000		25	30	35	40	45	50	55	5
25,000	28,000		20	22.50	25	27.50	30	32.50	35	2.50
28,000	32,000		10	12.50	15	17.50	20	22.50	25	2.50
32,000			No credit is allowed; do not make an entry on Form IT-201, line 39.							

* 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.
*** If spouse is filing Form IT-203, use the amount from the **Federal amount column**, line 18.

Line 41

New York State nonrefundable credits

Enter the total amount of New York State nonrefundable credits from **Form IT-201-ATT, Part IV, Section B, line 62**. These are: resident credit, accumulation distribution credit, defibrillator credit, QEZE tax reduction credit, solar electric generating equipment credit, investment credit, financial services industry investment credit, EZ investment tax credit, EZ employment incentive credit, financial services industry EZ investment tax credit, financial services industry EZ employment incentive credit, EZ wage tax credit, ZEA wage tax credit, EZ capital tax credit, QETC employment credit, QETC capital tax credit, special additional mortgage recording tax credit carryover, solar and wind energy credit carryover, employment of persons with disabilities credit, alternative fuels credit, fuel oil storage tank credit, green building credit, and low-income housing credit. For more information, see *Instructions for Form IT-201-ATT, Part IV, Other tax credits*, on page 41.

Line 43

Net other New York State taxes

Enter the total amount of other New York State taxes from **Form IT-201-ATT, Part II, line 35**. These are: New York State tax on capital gain portion of lump-sum distributions, add-back of investment credit on early dispositions, add-back of financial services industry investment credit on early dispositions, add-back of financial services industry EZ investment tax credit and EZ employment incentive credit on early dispositions, add-back of EZ capital tax credit, EZ investment tax credit and EZ employment incentive credit on early dispositions, add-back of resident credit for taxes paid to a province of Canada, add-back of farmers' school tax credit on converted property, add-back of alternative fuels credit, add-back of QETC capital tax credit, New York State separate tax on lump-sum distributions, and New York State minimum income tax. For more information, see *Instructions for IT-201-ATT, Part II, Other New York taxes*, on page 40.

Lines 45 through 51 apply only to New York City taxes. If you are not subject to New York City taxes, do not fill in these lines.

Line 45

City of New York resident tax

Find your New York City resident tax on the amount on line 37 by using the *City of New York Tax Table* on white pages 69 through 76 of these instructions. Be sure you use the correct column. After you have found the correct tax, enter that amount on line 45. There is an example at the beginning of the table to help you find the correct tax.

Do not complete line 45 if you were a New York City resident for only part of 2001. 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, Part III, *Other city of New York taxes*, line 36. For more information, see Form IT-360.1-1, *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 2001, do not enter an amount here. See the instructions for line 48 on page 28.

Credits and other taxes *(continued)*

Line 46

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 B 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.

Caution: 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 2001, do not enter an amount here. See the instructions for line 48 below.

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 46:
\$	\$10,000*	\$ 15
10,000	12,500	10
12,500		No credit is allowed; do not make an entry on Form IT-201, line 46

* 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	1	2	3	4	5	6	7	over 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 46.							

* 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	1	2	3	4	5	6	7	over 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 46.							

* 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.

*** If spouse is filing Form IT-203, use the amount from the **Federal amount column**, line 18.

Line 48

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 40. These are: part-year city of New York resident tax, city of New York minimum income tax, full-year city of New York resident separate tax on lump-sum distributions, and full-year city of New York tax on capital gain portion of lump-sum distributions. For more information, see *Instructions for Form IT-201-ATT, Part III, Other city of New York taxes*, on page 41.

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*.

Since New York State does not administer the New York City unincorporated business tax, do not file your Form 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 2001, 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, reduced by the city of New York household credit (if applicable). Attach a separate piece of paper showing the computations. The spouse that was a part-year city of New York resident in 2001 should figure his or her part-year city of New York resident tax on Form IT-360.1. Transfer the combined tax amounts of both spouses from your separate piece of paper to line 48. 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 piece of paper.

How to get New York City forms

If you need to get tax forms and instructions from the NYC Department of Finance, you can access the NYC government Web site at <http://www.nyc.gov/finance>

You can also get forms 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); or by using the **Access Finance Kiosk** to print the forms you need (for hours and locations, call (718) 935-6736 and select message 143).

A CD-ROM is available for viewing and printing forms. To order, call (718) 935-6739 any time, or call **Taxpayer Assistance** at (718) 935-6000 weekdays from 9 a.m. to 4:30 p.m.

Line 50

City of New York nonrefundable credits

Enter the total amount of city of New York nonrefundable credits from *Form IT-201-ATT, Part IV, Section C*, line 65. These are: full-year city of New York resident UBT credit, and the full-year city of New York accumulation distribution credit.

Credits and other taxes (continued)

Lines 52, 53, and 54 apply only to Yonkers taxes. If you are not subject to Yonkers taxes, do not fill in these lines.

Line 52

City of Yonkers resident income tax surcharge

Enter on line 52 your Yonkers resident income tax surcharge from the *Yonkers worksheet*, line j, below. However, if you did not make an entry on line 44, leave line 52 blank also.



Yonkers worksheet

- a. Amount from line 44 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 17 (New York filing status ③ taxpayers transfer the amount from Form IT-215, line 18), if any d. _____
- e. If you elected to claim the college tuition credit, the amount from Form IT-272, *Claim for College Tuition Credit for New York State Residents*, line 6 or 9, whichever applies e. _____
- f. Amount from Form IT-201-ATT, *Itemized Deduction, and Other Taxes, and Tax Credits*, line 76, if any f. _____
- g. Add lines b, c, d, e, and f ... g. _____
- h. Subtract line g from line a h. _____
- i. Yonkers resident tax rate (5 percent) i. .05
- j. Multiply line h by line i. Enter this amount on Form IT-201, line 52 j.

Do not complete line 52 if you were a Yonkers resident for only part of 2001. Use Form IT-360.1, *Change of City Resident Status*, to figure your part-year Yonkers resident income tax surcharge, and transfer it to Form IT-201, line 54. For more information, see Form 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 2001, 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 and enter the amount computed on line 52. Be sure to write the name and social security number of the Yonkers resident, and **Yonkers resident income tax surcharge** on the schedule.

Line 53

City of Yonkers nonresident earnings tax

Complete line 53 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 53. Attach Form Y-203 to the back of your Form IT-201. For more information, see the instructions for Form Y-203.

Line 54

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 2001, 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 Form IT-360.1-I, *Instructions for Form IT-360.1*.

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 Olympic Training Center 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 as well as certain summer Olympic sports. In addition to these winter sports, some summer sports include: mountain biking, volleyball, handball, and canoe/kayak.

Gift for the Alzheimer's Disease Assistance Fund

Gifts to this fund support planning and carrying out the Alzheimer's Disease Assistance Program administered by the New York State Department of Health. This program is designed to provide education, counseling, respite and other support services. These services are focused to families and caregivers, and the health care professionals that serve them.

For up-to-the-minute information on New York State tax matters, including matters that may affect your New York State personal income tax return, visit our Web site at www.tax.state.ny.us.

Voluntary gifts/contributions

Line 56

You may elect to make a voluntary gift or contribution to any of the five 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 56 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 13, 14, and 29.

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 56. 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 56.

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 56. Include this amount in the total gifts/contributions on line 56.

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 56. Include this amount in the total gifts/contributions on line 56. New York State will match contributions to the Breast Cancer Research and Education Fund, dollar for dollar.

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 56. (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 56.

Gift for Alzheimer's Disease Assistance Fund (Alzheimer's Fund)

If you want to contribute to the Alzheimer's Disease Assistance Fund, enter any whole dollar amount in the designated boxes at the left of line 56. Include this amount in the total gifts/contributions on line 56.

Payments and refundable credits

Line 58

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 57.

Line 59

New York State earned income credit

Enter the amount of New York State earned income credit. **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 59. Attach Form IT-215 to your return. For more information, see *Instructions for Form IT-215* on page 55 of these instructions.

If you are having the IRS compute your federal earned income credit, complete lines 1 through 10, of Form IT-215, and write **EIC** in the white area (not in the boxes) to the left of line 59 of Form IT-201. Be sure to fill in the rest of the payment section of your Form IT-201 (lines 60 through 67). Do **not** complete lines 68 through 72. 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 21 days, or by April 15, 2002, or, if you live in the state of New York (except the city of New York and the counties of Nassau, Rockland, Suffolk, and Westchester), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, or Vermont, by April 16, 2002, whichever is later.

Line 60

Real property tax credit

If you qualify, enter on this line 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 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 52 of these instructions.

Line 61 New for 2001

College tuition credit

If you qualify, enter on this line your college tuition credit.

To claim the credit, fill in Form IT-272, *Claim for College Tuition Credit for New York State Residents*, and transfer the amount from Form IT-272, line 6 or 9, whichever applies, to Form IT-201, line 61. Attach Form IT-272 to your return. For more information, see Form IT-272-1, *Instructions for Form IT-272*.

Line 62

City of New York school tax credit

Please note: If you qualify for the city of New York school tax credit, answer question 1 and, if applicable, question 2 at Item (D) on the front of your Form IT-201.

Enter on line 62 your city of New York school tax credit. You qualify to claim this credit if you or your spouse, if filing a joint return, were city of New York residents or part-year residents, and you marked an X in the No box for Item (B) on the front of your Form IT-201.

If you are claiming filing status ①, ③, ④, or ⑤, figure your credit using *Table 1* on page 31 if you were a full-year city resident, or *Table 2* on page 31 if you were a part-year city resident.

If you are claiming filing status ②, figure your credit using *Table 1* if both spouses were full-year city residents. If both spouses were not full-year city residents, see the special rule below.

Special rule for filing status ② - If both spouses were part-year city residents, find your part-year city of New York school tax credit using filing status ② and *Table 2*. If both spouses do not have the same resident period, figure the credit using the spouse with the longer city resident period.

Married taxpayers (filing status ③) - If you are figuring your city of New York tax separately, you must determine your city of New York school tax credit from the applicable table on page 31 using filing status ③.

Example 1: You were a 5-month city of New York resident and your spouse was an 8-month city of New York resident, and you marked filing status ②, married filing joint return. You are entitled to a credit of \$83.33 (using the 8-month period from *Table 2*).

If one spouse is a city resident and the other is a city nonresident for the entire year, and you are figuring your city of New York tax as married filing separately, then determine the city of New York school tax credit for the city resident spouse using *Table 1* and filing status ③. The nonresident spouse is not entitled to a credit.

If one spouse is a resident and the other is a nonresident but you **elect** to figure your city of New York tax as if both were residents for the entire year, determine your credit using *Table 1* and filing status ②.

(continued)

Payments and refundable credits *(continued)*

Line 62 *(continued)*

If one spouse is a city resident and the other is a part-year city resident, and you are figuring your city of New York tax as married filing separately, then determine your credit using the *City of New York school tax credit worksheet* and *Table 1*, filing status ③, for the resident spouse; use the worksheet and *Table 2*, filing status ③, for the part-year resident spouse.

If one spouse was a city of New York part-year resident and the other spouse was a city nonresident for the entire year, determine your credit using *Table 2* and filing status ③. The nonresident spouse is not entitled to the credit.

Filing status:	Your credit is:
– Single, filing status ① – Married filing separate return, filing status ③ – Head of household, filing status ④	\$ 62.50
– Married filing joint return, filing status ② – Qualifying widow(er) with dependent child, filing status ⑤	\$ 125

Resident period (# of months)	Filing status ①, ③ and ④ only	Filing status ②, and ⑤ only
1	\$ 5.21	\$ 10.42
2	10.42	20.83
3	15.63	31.25
4	20.83	41.67
5	26.04	52.08
6	31.25	62.50
7	36.46	72.92
8	41.67	83.33
9	46.88	93.75
10	52.08	104.17
11	57.29	114.58
12	62.50	125.00

1	Full-year resident spouse's credit from <i>Table 1</i>	1	_____
2	Part-year resident spouse's allowable credit from <i>Table 2</i> ..	2	_____
3	Add lines 1 and 2. This is your city of New York school tax credit. Enter here and on Form IT-201, line 62	3	_____

Example 2 — Full-year resident and a part-year resident spouse:

You and your spouse are filing a joint New York State income tax return (filing status ②) on Form IT-201. You were a resident of New York City for the entire 2001 tax year. However, your spouse was a New York City resident for only 3 months during the year.

If one spouse is a full-year city resident and one spouse is a part-year city resident, you must figure your credit separately. To figure your combined school tax credit, you will have to get your amount from the full-year resident table above using filing status ③, and your spouse's from the proration chart using filing status ③. You are allowed a credit of \$62.50, and your spouse is allowed a credit of \$15.63. Therefore your total combined city of New York school tax credit to be entered on line 62 for tax year 2001 is \$78.13.

Line 63

Other refundable credits

Enter the total amount of other refundable credits from **Form IT-201-ATT, Part IV, Section D, line 80**. These are: farmers' school tax credit, investment credit for new businesses, financial services industry investment credit for new businesses, EZ investment tax credit for new businesses, EZ employment incentive credit for new businesses, financial services industry EZ investment tax credit for new businesses, financial services industry EZ employment incentive credit for new businesses, EZ wage tax credit for new businesses, ZEA wage tax credit for new businesses, QETC employment credit for new businesses, IMB credit for energy taxes, QEZE credit for real property taxes, New York State claim of right credit, city of New York claim of right credit, and city of Yonkers claim of right credit. For more information, see *Instructions for Form IT-201-ATT, Part IV, Section D, Refundable New York State, city of New York, and Yonkers credits*, on page 43.

Line 64

Total New York State tax withheld

Enter your total **New York State** tax withheld as shown on your wage and tax statement(s), 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), federal Form W-2 (Copy 2), to the front bottom of your return as shown in Step 7 on page 36 of these instructions. The amount on line 64 should be the same as the total **New York State** tax withheld on your statement(s).

If New York State tax was withheld from annuities, pensions, retirement pay or IRA payments, staple 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 2 of federal Form W-2G to the front bottom your return.

If you did not have New York City tax withheld skip line 65.

Line 65

Total city of New York tax withheld

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

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

Staple your wage and tax statement(s), federal Form W-2 (Copy 2), to the front bottom of your return as shown in Step 7 on page 36 of these instructions. The amount on line 65 should be the same as the total **city of New York** tax withheld on your statement(s).

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

If New York City tax was withheld from New York State lottery distributions, staple Copy 2 of federal Form W-2G to the front bottom of your return.

If you did not have Yonkers tax withheld, skip line 66.

Line 66

Total city of Yonkers tax withheld

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

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

Staple your wage and tax statement(s), federal Form W-2 (Copy 2), to the front bottom of your return as shown in Step 7 on page 36 of these instructions. The amount on line 66 should be the same as the total **city of Yonkers** tax withheld on your statement(s).

If Yonkers tax was withheld from annuities, pensions, retirement pay or IRA payments, staple Copy 2 of federal Form 1099-R to the front bottom of your return.

If Yonkers tax was withheld from New York State lottery distributions, staple Copy 2 of federal Form W-2G to the front bottom of your return.

Payments and refundable credits *(continued)*

Line 67

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 67 the total of your 2001 estimated tax payments (include your last installment, even if paid in 2002) and any overpayment that you asked us to apply from your 2000 return to your 2001 estimated tax. If this amount was adjusted by the Tax Department after you filed your 2000 return, please enter the adjusted amount.

If you marked filing status ② but made **separate** 2001 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 fax or mail the Form(s) IT-2105.1 immediately.

Fax: (518) 457-2249 or mail: **NYS Tax Department, Estimated Tax Unit, Building 8, Room 539, W A Harriman Campus, Albany NY 12227**. Do not use a preaddressed peel-off label for this form.

You can check your balance and reconcile your estimated tax account by accessing our Web site at www.tax.state.ny.us and clicking on the *Online Services* tab.

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 67 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 return 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 67 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 69

Overpayment

If line 68 is more than line 57, subtract line 57 from line 68. This is your overpayment.

If you have to pay an estimated tax penalty (see line 73 instructions on page 34), subtract the penalty amount from the overpayment and enter the net overpayment on line 69.

Your net overpayment can be:

- 1) refunded to you (enter refund amount on line 70); or
- 2) deposited directly into your bank account (enter refund amount on line 70 and fill in lines 70a, b, and c; see instructions for line 70 below); or
- 3) applied to your 2002 estimated tax (enter on line 71); or
- 4) apportioned between 1) and 3), or 2) and 3).

You cannot request an overpayment credited toward your 2002 estimated tax to be refunded after April 15, 2002, or, if you live in the state of New York (except the city of New York and the counties of Nassau, Rockland, Suffolk, and Westchester), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, or Vermont, after April 16, 2002.

If your estimated tax penalty on line 73 is greater than your overpayment on line 69, enter the difference on line 72.

Line 70 Refund

Your refund

Enter the amount of your overpayment from line 69 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 past-due support or 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 outside Canada call (518) 485-6800) or write to: NYS Tax Department, Tax Compliance Division, W A Harriman Campus, Albany NY 12227.



Complete lines 70a through 70c if you want us to deposit your refund directly into your bank account instead of sending you a check.

You can contact your financial institution to make sure that your deposit will be accepted and to get your correct routing and account numbers.

On line 70a, enter your 9-digit routing number. 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 70b, check the box for the type of account, checking or savings.

On line 70c, enter the account number where you want your refund deposited. If you selected *Checking* on line 70b, enter the account number shown on your checks. (On the sample check on page 33, the account number is 1357902468. Be sure not to include the check number.)

If you chose *Savings* on line 70b, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your financial institution.

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, the account number is 1357902468.

The Tax 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.

Refund or amount you owe *(continued)*

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.

**JOHN SMITH
MARY SMITH**
999 Maple Street
Someplace, NY 10000

PAY TO THE
ORDER OF _____

SOME BANK
Someplace, NY 10000

For _____

Routing number (line 70a) **090090099**

Account number (line 70c) **1357902468**

1234

15-0000 1000

DOLLARS

Do not include the check number.

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

Line 71

New York State, city of New York and city of Yonkers estimated tax only for 2002

Enter the amount of overpayment from line 69 that you want applied to your New York State, New York City and Yonkers estimated tax for 2002. Do not include any amount that you claimed as a refund on line 70.

This election to apply all or part of the amount overpaid to your 2002 estimated tax generally **cannot** be changed after April 15, 2002, or, if you live in the state of New York (except the city of New York and the counties of Nassau, Rockland, Suffolk, and Westchester), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, or Vermont, after April 16, 2002.

Line 72 Owe

Amount you owe

If line 68 is less than line 57, subtract line 68 from line 57. This is the amount you owe.

If you owe more than one dollar, include full payment with your return. (You do not have to pay one dollar or less.) Make your check or money order payable to **New York State Income Tax** and write your social security number and **2001 Income Tax** on it. **Do not send cash.**

If you also have to pay an estimated tax penalty (see line 73 instructions on page 34), that amount must be included on line 72 with any tax you owe. Send one check or money order for the total amount (estimated tax penalty plus tax due).

(continued)

Pay your taxes by credit card

You can use your American Express Cards[®], Discover^{®/Novus}, or MasterCard[®] to pay the amount you owe on your 2001 New York State income tax return. You can pay your income taxes due with your return by credit card using a touch-tone phone or through the Internet. The credit card service provider **will charge** you a convenience fee to cover the cost of this service, and you will be told the amount before you confirm the credit card payment. **Please note** that the convenience fee, terms, and conditions may vary between the credit card service providers. These are the same credit card service providers that have agreements with the IRS to process income tax payments.

You can make your payment by credit card regardless of how you file your income tax return. For returns filed before the due date, you can make credit card payments any time up to the due date. For returns filed on or after the due date, you should make your credit card payment at the same time you file your return. Credit cards cannot be used to pay any tax due on an amended return or any bill you may receive, even if the bill is for unpaid amounts due from your return.

You can pay your income taxes due with your return using **either** of the two credit card service providers listed below.

Official Payments Corp.sm
Call toll free **1 800 2PAYTAXsm**
(1 800 272-9829), or

Visit their Web site at
www.officialpayments.com

OR

PhoneCharge, Inc.
Call toll free **1 877 521 8NYS**
(1 877 521-8697), or

Visit their Web site at
www.paynystatetax.com

You can also connect to either of these Web sites by going to the Tax Department's Web site at **www.tax.state.ny.us** and clicking on *Pay By Credit Card*.

Whether paying by telephone or through the Internet, follow the simple instructions to enter personal identifying information, the credit card number and expiration date, and the amount of the payment (**line 72 of Form IT-201**). Have a copy of your completed New York State income tax return available. You will be told the amount of the convenience fee that the credit card service provider will charge you to cover the cost of this service. At this point you may elect to accept or cancel the credit card transaction.

If you accept the credit card transaction you will be given a confirmation number. **Please keep this confirmation number as proof of payment.**

For additional information on the credit card program, log on to the Tax Department's Web site at **www.tax.state.ny.us** and click on *Pay By Credit Card*.

Refund or amount you owe *(continued)*

Staple your payment to the front of your return where indicated.

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

Installment payments — If you cannot pay the full amount you owe as shown on line 72 of your 2001 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, 2002, or, if you live in the state of New York (except the city of New York and the counties of Nassau, Rockland, Suffolk, and Westchester), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, or Vermont, by April 16, 2002, even if your request to pay in installments is granted.

To limit the interest and penalty charges, file your return on time and pay as much of the tax as possible with your return.

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

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

You must attach your completed Form DTF-383 to the front of the 2001 income tax return you file. Your request for an income tax installment payment agreement will be considered based upon the information you provide. We will notify you if your request is approved or denied.

Line 73 Estimated tax penalty

Generally, you are not subject to a penalty if your 2001 prepayments equal at least 100% of your 2000 tax (110% of that amount if you are not a farmer or fisherman and the New York adjusted gross income shown on that return is more than \$150,000 or, if married filing separately, more than \$75,000) based upon a return covering 12 months. However, if line 72 is at least \$300 and, in addition, represents more than 10% of the tax shown on your 2001 return or you underpaid your estimated tax liability for any payment period, you may owe a penalty. For more information, get Form IT-2105.9, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, to see if you owe a penalty and how to figure the amount.

If you owe an estimated tax penalty, enter the penalty amount on line 73. Also add the penalty amount to any tax due and enter the total on line 72. If you are due a refund, subtract the estimated tax penalty amount from the overpayment and enter the net result on line 69. Be sure to attach Form IT-2105.9 to your return.

Do not include any other penalty or interest amounts on line 73. If you include penalties or interest with your check or money order, identify and enter these amounts in the right margin on the back page of Form IT-201.

Line 74 applies only to taxpayers who use a paid preparer to complete their Form IT-201. If you are using a paid preparer, complete line 74. If you are not using a paid preparer, skip line 74 and continue with Step 4 on page 35.

Line 74

Authorization for paid preparer

If you want to authorize the Tax Department to discuss this return with the paid preparer listed at the bottom of your Form IT-201, mark an "X" in the Yes box. If you do **not** want to authorize the Tax Department to discuss your return with that paid preparer, mark an "X" in the No box.

By marking an "X" in the Yes box (and only the Yes box), you authorize the paid preparer or other employees of a designated tax return preparer firm to receive confidential information from the Tax Department relevant to this return. This does not provide a paid preparer with authority to make any binding commitments on your behalf with the Tax Department.

If you want to designate an individual to represent you or otherwise act on your behalf, such as by executing waivers, consents, or closing agreements, you must file **Form POA-1, Power of Attorney**, making that designation with the Tax Department.

Copies of statutory tax notices or documents (such as *Notice of Deficiency*) will not be sent to paid preparers. If you want copies of statutory tax documents sent to a representative, you must file Form POA-1.

Now continue with Step 4 on page 35.

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, entered your social security number(s), 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 35 and 36 of these instructions.

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 two 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
Your name	
Spouse's name	
Number and street	
City	State ZIP code

Also on the label is a single letter that indicates the form you filed last year.

- If your name or your spouse's name or your address is wrong, cross it out and make the corrections directly on the label. Space for each name 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.

Please keep your name and address entries within the spaces provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided.

Do not enter information in the white spaces of the address, the county of residence, the school district name or school district code number boxes if all the information on the peel-off label is correct.

Social security numbers —

You must enter your social security number(s) in the boxes to the right of your name(s) or the peel-off label. Be sure your social security numbers are in the same order as your names.

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, 2001. School districts and code numbers are on pages 77 through 80 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 name or code number is not correct.**

Permanent home address —

You must provide your permanent home address if you use your post office box number on your return.

Enter your permanent home address within New York State on December 31, 2001, 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, 2001, enter your permanent home address as of December 31, 2001, **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 (first name first, middle initial, and last name last) and address** (both names if filing a joint return).
- social security number(s).**
- New York State county of residence** on December 31, 2001.

If you live in New York City, use the following county names:

Borough you live in	use county
Manhattan	New York
Brooklyn	Kings
Bronx	Bronx
Queens	Queens
Staten Island	Richmond

- school district name and code number.**
- permanent home address** (if different from your mailing address, or if you are using a PO box).
- the decedent's first name and date of death.**

Make sure you receive your refund —

Every year about 40,000 refund checks are returned to the Tax Department, largely because of mailing address problems. Many of these checks eventually reach their owners after this delay, but many others never do, despite our best efforts.

You can receive your refund check without delay. Please remember these important points:

- We mail the refund to the address shown on the return.
- Don't assume that we already have your correct address. Check it.
- Use the label supplied with the return whenever possible. Make any corrections directly on the label; see *Peel-off label* above for details.
- Make sure the address is **complete** — include **c/o** if necessary, and P.O. Box and apartment numbers, if any.
- If you're moving, notify the U.S. Postal Service of the new address.
- If you use a computer, make sure your software is printing your address properly.
- Make sure everything is legible.
- If someone else is preparing your return, make sure they have your correct address.

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.

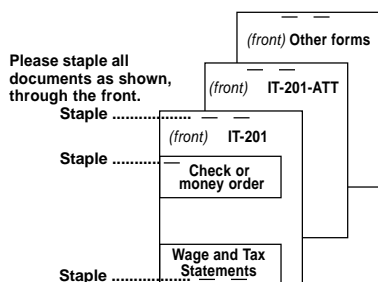
If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

Note to paid preparers – When signing a taxpayer's New York State income tax return, you must enter the same identification number that you used on the taxpayer's federal income tax return, either your social security number or your federal preparer tax identification number (PTIN). If you did not prepare a federal income tax return for the taxpayer, you must use your PTIN if you have one; otherwise, use your social security number.

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** wage and tax statements to the front bottom of your return.
- **Staple** payments, if any, to the front of your return where indicated.
- **Staple** any other forms and correspondence behind your Form IT-201, face up.

**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(s), address, 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 social security number(s) in the boxes to the right of your name(s) or your peel-off label?**
- 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 item B of Form IT-201?**
- mark an "X" in the box at item (C) on the front of Form IT-201 if you do not need a tax packet mailed to you for next year?**
- enter the number of months in the box(es) at item (D) that you (and your spouse if you are married) lived in New York City during 2001?**
- mark an "X" in the Standard or Itemized deduction box on line 34 of Form IT-201?**
- attach Form IT-201-ATT if you elected to claim the New York itemized deduction on line 34 of Form IT-201, or if you are claiming other New York State, New York City or Yonkers credits, or if you are subject to other New York State or New York City taxes?**
- enter your dependent exemption amount on line 36 of Form IT-201?**
- use the correct tax table(s) and column(s)?**
- claim any credit(s) that you may qualify for and attach a copy of the credit form?**
- mark an "X" in the Yes or No box on line 74 of Form IT-201 if you used a paid preparer to complete your return?**
- sign your return** (both husband and wife must sign a joint return)?
- staple your wage and tax statement(s), federal Form W-2 (Copy 2), to the front bottom 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 2001 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 '01
PO BOX 61000
ALBANY NY 12261-0001

For all other returns:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204-4836.** The current designated private delivery services are:

1. Airborne Express (Airborne):
Overnight Air Express Service
Next Afternoon Service
Second Day Service
2. DHL Worldwide Express (DHL):
DHL Same Day Service
DHL USA Overnight
3. Federal Express (FedEx):
FedEx Priority Overnight
FedEx Standard Overnight
FedEx 2 Day
4. United Parcel Service (UPS):
UPS Next Day Air
UPS Next Day Air Saver
UPS 2nd Day Air
UPS 2nd Day Air A.M.
UPS Worldwide Express
UPS Worldwide Express Plus

Line instructions for Form IT-201-ATT, Itemized Deduction, and Other Taxes and Tax Credits

Purpose of Form IT-201-ATT — If you elect to claim the New York itemized deduction, or if you are subject to other New York State or New York City taxes, or if you are claiming other New York State, New York City, or Yonkers credits, 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 80. See *Filing in your tax return* on page 15 for more information.

Part I — New York State itemized deduction

If you itemized your deductions on federal Form 1040, fill in lines 1 through 16. Compare the line 16 amount to your allowable standard deduction amount from the *Standard deduction table* on page 26 of these instructions and enter the larger amount on line 34 of your Form IT-201.

If you completed the *Worksheet for figuring which deduction is larger* on page 8 of these instructions and you take the New York standard deduction, skip lines 1 through 16 of Form IT-201-ATT.

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 \$132,950 (more than \$66,475 if married filing separately), you may not have been able to deduct all your federal 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:

- \$132,950 or less** (\$66,475 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 E, listed below.
- more than \$132,950** (more than \$66,475 if you are married filing separately), and you itemized your deductions on your federal return, complete **Worksheet 1** and **Worksheet 2** below.

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. <input type="text"/>
If Form IT-201, line 18 is:	
<input type="checkbox"/> \$132,950 or less (\$66,475 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	
<input type="checkbox"/> more than \$132,950 (more than \$66,475 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 line 9 of the federal itemized deduction worksheet in the instructions for line 28 of federal Form 1040, Schedule A	1. _____
2. Enter amount from federal itemized deduction worksheet, line 3	2. _____
3. Divide line 1 by line 2 and carry the result to four decimal places	3. <input type="text"/>
4. Amount of state, local and foreign income taxes from federal Schedule A, lines 5 and 8	4. _____
5. Amount of subtraction adjustments (from itemized deductions) A and B listed on this page 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 D 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. <input type="text"/>
7. Multiply line 6 by line 3	7. _____
8. Subtract line 7 from line 6	8. _____
9. Enter other subtraction adjustments to itemized deductions C and D listed on this page, excluding that portion of D 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. <input type="text"/>

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 2001 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** 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.
- E** Premiums paid for long-term care insurance to the extent deducted in determining federal taxable income. See subtraction S-24 on page 24 and then complete **Worksheet 1** on this page.

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, B, C, and E 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 D only.

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.

F 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.

G Ordinary and necessary expenses paid or incurred during 2001 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.

H Amortization of bond premium attributable to 2001 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 F through H, 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 33 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 33 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.

For up-to-the-minute information on New York State tax matters, including matters that may affect your New York State personal income tax return, visit our Web site at www.tax.state.ny.us

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.

If you made no entry on line 13, enter the amount from line 12 on line 14.

Line 15 New for 2001

College tuition itemized deduction

If you will **not** have any entries on lines 17 through 80 of your Form IT-201-ATT, complete **Worksheet 5, College tuition itemized deduction**, to the right to figure your college tuition itemized deduction.

Worksheet 5 will also help you determine if the college tuition **itemized deduction** or the college tuition **credit** offers you the greater tax savings.

You **cannot** claim both the college tuition itemized deduction and the college tuition credit.

If you elect to claim the college tuition itemized deduction, enter on line 15 the amount of your college tuition itemized deduction from **Worksheet 5**, line 6.

Before completing **Worksheet 5**, you must first complete the following, if applicable:

- Form IT-272, *Claim for College Tuition Credit for New York State Residents*;
- Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*;
- Form IT-215, *Claim for Earned Income Credit*; and
- Form IT-216, *Claim for Child and Dependent Care Credit*.

Please note:

If you **will** have any entries on Form IT-201-ATT, lines 17 through 80, **Worksheet 5** will not accurately help you determine if the college tuition **itemized deduction** or the college tuition **credit** offers you the greater tax savings because any other New York State taxes and credits you may be able to claim will misrepresent your tax.

In order to determine if the credit or the itemized deduction offers you the greater tax savings, you will need to figure your tax liability claiming the college tuition credit first and then figure your tax liability claiming the college tuition itemized deduction second. You should then claim the one that results in **the lesser tax**.

If you completed the *College tuition credit worksheet* in the instructions for **Form IT-200**, line 38, and you are now claiming the college tuition itemized deduction instead on Form IT-201-ATT, transfer the amount from line 2 of that IT-200 worksheet to line 15 of Form IT-201-ATT. Do not complete **Worksheet 5**. (If you did not keep a copy of the Form IT-200 worksheet, only complete lines 1, 2, and 6 of **Worksheet 5**. Transfer the amount from line 6 of **Worksheet 5** to line 15.)

If you elect to claim the itemized deduction on your New York return, **you must attach your completed Form IT-201-ATT to your Form IT-201**.

Worksheet 5
College tuition itemized deduction

<p>1. Amount from Form IT-272, line 3 ... 1 _____</p> <p>2. Multiply line 1 by 25% (.25) 2 _____</p> <p>• If the amount on Form IT-201, line 33, is \$100,000 or less, skip lines 3 through 5 and enter the amount from line 2 on line 6 below.</p> <p>• If the amount on Form IT-201, line 33, is more than \$100,000, continue with line 3 below.</p> <p>3. Amount, if any, from Form IT-201-ATT, line 13 3 _____</p> <p>(If the amount on line 3 is "0," skip lines 4 and 5 below and enter the amount from line 2 on line 6 below.)</p> <p>4. Amount from Form IT-201-ATT, line 12 ... 4 _____</p> <p>5. Divide line 3 by line 4 and carry the result to four decimal places ... 5 _____</p> <p>6. Multiply line 2 by the amount on line 5. This is your college tuition itemized deduction 6 <input style="width: 50px;" type="text"/></p> <p>7. Amount from Form IT-201-ATT, line 14 ... 7 _____</p> <p>8. Add lines 6 and 7 8 _____</p> <p>If line 8 is less than the New York standard deduction for your filing status as shown on page 26 of these instructions, stop. You should claim the standard deduction and the college tuition credit on your Form IT-201, since it offers you the better tax savings. All others should continue with line 9 below.</p> <p>9. New York adjusted gross income from Form IT-201, line 33 9 _____</p> <p>10. Enter the amount from line 8 above 10 _____</p> <p>11. NYS dependent exemption(s) amount from Form IT-201, line 36 ... 11 _____</p> <p>12. Add lines 10 and 11 12 _____</p> <p>13. Subtract line 12 from line 9 13 _____</p> <p>14. New York State tax on line 13 amount. Find your tax by using either the red <i>New York State Tax Table</i> beginning on page 61 of these instructions, or, if applicable, <i>Tax Computation worksheet(s)</i> on page 26 14 _____</p> <p>15. Enter your NY State household credit from Form IT-201, line 39 (see page 27 of these instructions) 15 _____</p> <p>16. Subtract line 15 from line 14 16 _____</p> <p>17. Amount from Form IT-216, line 14 17 _____</p> <p>18. Amount from Form IT-215, line 17 or 18 (whichever applies) .. 18 _____</p> <p>19. Amount from Form IT-214, line 17 19 _____</p> <p>20. Add lines 17, 18, and 19 20 _____</p> <p>21. Subtract line 20 from line 16 21 _____</p> <p>22. City of New York resident tax on line 13 amount. Find your New York City resident tax by using the <i>City of New York Tax Table</i> beginning on page 69 of these instructions 22 _____</p>	<p>23. Enter your City of NY household credit from Form IT-201, line 46 (see page 28 of these instructions) 23 _____</p> <p>24. Subtract line 23 from line 22 24 _____</p> <p>25. City of Yonkers residents, multiply line 21 by 5% (.05); City of Yonkers nonresidents, enter amount from Form Y-203, line 6 25 _____</p> <p>26. Add lines 16, 24, and 25 26 <input style="width: 50px;" type="text"/></p> <p>27. Enter amount from line 9 above . 27 _____</p> <p>28. Enter amount from line 7 above 28 _____</p> <p>29. Enter amount from line 11 above 29 _____</p> <p>30. Add lines 28 and 29 30 _____</p> <p>31. Subtract line 30 from line 27 31 _____</p> <p>32. New York State tax on line 31 amount. Find your tax by using either the red <i>New York State Tax Table</i> beginning on page 61 of these instructions, or, if applicable, <i>Tax Computation worksheet(s)</i> on page 26 32 _____</p> <p>33. Enter amount from line 15 above 33 _____</p> <p>34. Subtract line 33 from line 32 34 <input style="width: 50px;" type="text"/></p> <p>35. Enter amount from line 20 above ... 35 _____</p> <p>36. Subtract line 35 from line 34 36 _____</p> <p>37. City of New York resident tax on line 31 amount. Find your New York City resident tax by using the <i>City of New York Tax Table</i> beginning on page 69 of these instructions 37 _____</p> <p>38. Enter amount from line 23 above 38 _____</p> <p>39. Subtract line 38 from line 37 39 <input style="width: 50px;" type="text"/></p> <p>40. City of Yonkers residents, multiply line 36 by 5% (.05); City of Yonkers nonresidents, enter amount from Form Y-203, line 6 40 <input style="width: 50px;" type="text"/></p> <p>41. Add lines 34, 39, and 40 41 _____</p> <p>42. Enter amount from Form IT-272, line 6 or 9, whichever applies 42 _____</p> <p>43. Subtract line 42 from line 41 43 <input style="width: 50px;" type="text"/></p> <p>• If line 26 is less than line 43, the college tuition itemized deduction offers you the greater tax savings. Enter the college tuition itemized deduction amount from line 6 above on Form IT-201-ATT, line 15. Attach Form IT-272 to your Form IT-201. Do not claim the college tuition credit on line 61 of Form IT-201.</p> <p>• If line 26 is more than line 43, the college tuition credit offers you the greater tax savings. Leave line 15 on Form IT-201-ATT blank. Enter the college tuition credit from Form IT-272, line 6 or 9, whichever applies, on line 61 of Form-IT-201. Attach Form IT-272 to your Form IT-201.</p>
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Part II — Other New York State taxes

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

Line 17

New York State tax on capital gain portion of lump-sum distributions

Enter the amount of New York State tax on the capital gain portion of your lump-sum distributions from Form IT-230. 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 New York 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*.

Line 18

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 if 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, *Investment Credit*, and attach it to your return.

Line 19

Add-back of financial services industry (FSI) investment credit on early dispositions

Enter the amount of add-back of financial services industry investment credit on early dispositions of financial services industry investment credit property. If you dispose of property on which a financial services industry investment credit had previously 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 financial services industry investment credit taken and the financial services credit allowed. Fill in Form IT-252, *Investment Tax Credit for the Financial Services Industry*, and attach it to your return.

Line 20

Add-back of financial services industry empire zone (EZ) investment tax credit on early dispositions and add-back of financial services industry EZ employment incentive credit on early dispositions

Enter the amount of add-back of financial services industry EZ investment tax credit and financial services industry EZ employment incentive credit on early dispositions of financial services industry EZ employment incentive credit property. If you dispose of property on which a financial services industry EZ investment tax credit or financial services industry EZ employment incentive credit had previously 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 financial services industry EZ investment tax credit and financial services industry EZ employment incentive credit taken and the credits allowed. Fill in Form IT-605, *Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry*, and attach it to your return.

Line 21

Add-back of EZ capital tax credit and EZ investment tax credit and EZ employment incentive credit on early dispositions

Enter the amount of add-back of empire 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 EZ 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 EZ capital tax credit taken and the EZ capital tax credit allowed. Fill in Form IT-602, *Claim for EZ Capital Tax Credit*, and attach it to your return.

Enter the amount of add-back of EZ investment tax credit on early dispositions of qualified property located within the empire zone. If you dispose of property on which an EZ 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 EZ investment tax credit taken and the EZ investment tax credit allowed. Fill in Form IT-603, *Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit*, and attach it to your return.

Enter the amount of add-back of EZ employment incentive credit on early dispositions of EZ employment incentive credit property. If you dispose of property in which an EZ employment incentive 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 EZ employment incentive credit taken and the EZ employment incentive credit allowed. Fill in Form IT-603 and attach it to your return.

Line 22

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

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

Line 23

Add-back of farmers' school tax credit on converted property

Enter the amount of add-back of farmers' school tax credit on converted property. If your qualified agricultural property, on which a farmers' school tax credit has been taken, is converted to nonqualified use, you may be required to add back in the year of conversion the farmers' school tax credit taken on the converted property in the prior year. Fill in

Form IT-217 and attach it to your return. For more information, see Form IT-217-1, *Instructions for Form IT-217*.

Line 24

Add-back of alternative fuels credit on early dispositions

Enter the amount of add-back of alternative fuels credit on early dispositions of electric vehicles, clean-fuel vehicle property, and clean-fuel vehicle refueling property. If you dispose of property for which an alternative fuels credit has been taken, you may have to add back in the year of disposition the difference between the alternative fuels credit taken and the alternative fuels credit allowed. Fill in Form IT-253, *Alternative Fuels Credit*, and attach it to your return.

Line 25

Add-back of qualified emerging technology company (QETC) capital tax credit on early dispositions

Enter the amount of add-back of QETC capital tax credit on early dispositions of QETC capital tax credit property. If you dispose of property on which a QETC capital 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, you must add back in the year of disposition the difference between the QETC capital tax credit taken and the credit allowed. Fill in Form DTF-622, *Claim for QETC Capital Tax Credit*, and attach it to your return.

Line 31

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 New York 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 32

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 31. 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 34

New York State minimum income tax

Enter your New York State minimum income tax. If you had New York State 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. The tax preference items are: depreciation (pre-1987), intangible

drilling costs, section 1202 exclusion, and New York addition for restoration of net operating loss deduction. Fill in Form IT-220 and attach it to your return. For more information, see Form IT-220-I, *Instructions for Form IT-220*.

Part III — Other city of New York taxes

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

Line 36

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 2001, fill in Form IT-360.1 and attach it to your return. For more information, see Form IT-360.1-I, *Instructions for Form IT-360.1*.

Line 37

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 Form IT-220-I, *Instructions for Form IT-220*.

Line 38

Full-year city of New York resident separate tax on lump-sum distributions

Enter your New York City separate tax on lump-sum distributions on line 38. 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*.

Part-year city of New York residents:

Do not make an entry on line 38. 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 39

Full-year city of New York tax on capital gain portion of lump-sum distributions

Enter the amount of city of New York tax on the capital gain portion of your lump-sum distributions from Form IT-230, *Separate Tax on Lump-Sum Distributions*. 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 distributions, figure your city of New York tax on Form IT-230, Part II, and attach it to your return. For more information, see Form IT-230-I, *Instructions for Form IT-230*.

Part IV — Other tax credits

Section A — New York State nonrefundable/non-carryover credits

Line 41

Resident credit

Enter the amount of resident credit from Form IT-112-R, *Resident Tax Credit*, line 28 and/or 49. 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). 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-I, *Instructions for Form IT-112-R*.

Line 42

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 43 New for 2001

Defibrillator credit

Enter the amount of defibrillator credit from Form IT-250, *Claim for Credit for Purchase of an Automated External Defibrillator*, line 10. You can claim the defibrillator credit if you purchased an automated external defibrillator machine. The credit is equal to the cost of the unit, but may not exceed \$500 per unit (there is no limit on the number of units for which the credit may be taken). Attach Form IT-250 to your return. For more information, see Form IT-250-I, *Instructions for Form IT-250*.

Line 44 New for 2001

QEZE tax reduction credit

Enter the amount of QEZE tax reduction credit from Form IT-604, *Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit*, line 37. The amount of the credit is the product of four factors:

- 1) the tax factor;
- 2) the zone allocation factor;
- 3) the employment increase factor; and
- 4) the benefit period factor.

Attach Form IT-604 to your return. For more information, see Form IT-604-I, *Instructions for Form IT-604*.

Section B — New York State nonrefundable/carryover credits

Note: The credits reported in this section are credits which reduce your tax and, if the amount of the credit exceeds your tax, the excess may be carried over to a future year (or years). If you are claiming an original credit or a carryover of a credit listed in this section, be sure to complete the appropriate credit form and attach it to your return.

If the amount of the credits reported on lines 45 through 61 of Section B exceeds the sum of the taxes shown on line 40 of Form IT-201 and line 26 of Form IT-201-ATT, reduced by the credits reported in Section A of Form IT-201-ATT, you may have a credit carryover to 2002. If you have an excess credit and you are claiming more than one credit in Section B, you may apply the credits against the amount determined above in any manner you wish in order to determine the excess. However, it will be to your advantage to apply carryover credits with limited carryover periods first. For information on credits and carryovers, see Publication 99, *General Information on New York State and New York City Income Tax Credits*.

Line 45

Solar electric generating equipment credit

Enter the amount of solar electric generating equipment expenditures credit from Form IT-255, *Solar Electric Generating Equipment Credit*, line 13. You can claim the solar electric generating equipment expenditures credit based on the cost of purchasing and installing a system that generates solar electric energy for residential use. The equipment must be located and used at the taxpayer's principal residence in New York State. Attach a copy of Form IT-255 to your return. For more information see the instructions for Form IT-255.

Line 46

Investment credit

Enter the amount of investment credit from Form IT-212, *Investment Credit*, and (if applicable) Form IT-212-ATT, *Historic Barn Rehabilitation Credit and Employment Incentive Credit*. You can claim an investment credit if you have tangible property located in New York State which you use 1) to produce goods by manufacturing, processing, mining, agriculture or similar activities; 2) for research and development purposes, pollution control purposes, waste treatment purposes; 3) in your business that is a retail enterprise and you have qualified rehabilitation expenditures on property located in New York State; or 4) to claim the historic barn credit on 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). In addition, if you placed property in service after January 1, 1997, that qualified for the investment tax credit, you may qualify for the employment incentive credit. The employment incentive credit may be claimed for up to three years following the year the original

investment credit was claimed. Attach Form IT-212 and, if applicable, Form IT-212-ATT to your return. For more information, see Form IT-212-I, *Instructions for Form IT-212*, and Form IT-212-ATT-I, *Instructions for Form IT-212-ATT*.

Line 47

Financial services industry investment credit

Enter the amount of financial services industry investment credit from Form IT-252, *Investment Tax Credit for the Financial Services Industry*. You can claim a financial services industry investment credit if you have tangible property located in New York State which you use 1) in connection with the purchase or sale of stocks, bonds or other securities as a broker or dealer, or 2) in your trade or business to provide investment advisory services for a regulated investment company, or lending loan arrangement or loan origination services to customers relating to the purchase or sale of securities. Attach Form IT-252 to your return. For more information, see Form IT-252-I, *Instructions for Form IT-252*.

Lines 44, 48 through 52, and 75 identify credits available for empire zones (EZ) and zone equivalent areas (ZEA). In order to claim one of these credits, a taxpayer must be certified under Article 18-B of the General Municipal Law during the year the property was placed in service. Please note: previously, some of these credit forms had a DTF prefix form number. Beginning in 2001, they will have an IT prefix.

Line 48

EZ investment tax credit and EZ employment incentive credit

Enter the amount of EZ investment tax credit and/or EZ employment incentive credit from Form IT-603, *Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit*. The EZ investment tax credit is 8% of the cost (or other federal basis) of qualified property which was acquired, constructed, reconstructed or erected in an empire zone after its date of designation and prior to its date of expiration as an empire zone. If you acquired, constructed, reconstructed or erected property for which an EZ regular investment tax credit is allowed, an EZ employment incentive credit may be allowed for each of the three years following the year for which the original EZ regular investment tax credit was allowed. However, the credit is allowed only for those years during which the taxpayer's average number of employees (except general executive officers) in the EZ is at least 101% of the average number of employees in the EZ during the taxable year immediately preceding the tax year for which the original EZ investment tax credit was allowed. Attach Form IT-603 to your return. For more information see Form IT-603-I, *Instructions for Form IT-603*.

Line 49

Financial services industry (FSI) EZ investment tax credit and EZ employment incentive credit

Enter the amount of financial services industry EZ investment tax credit and financial services EZ employment incentive credit from Form IT-605, *EZ Investment Credit for the Financial Services Industry*. You can claim a

financial services industry EZ investment tax credit if you acquired, constructed, reconstructed or erected property in an empire zone which you use 1) in connection with the purchase or sales of stocks, bonds or other securities as a broker or dealer or 2) in your trade or business to provide investment advisory services for a regulated investment company, or lending loan arrangement or loan origination services to customers relating to the purchase or sale of securities. You may be eligible to claim a financial services industry EZ employment incentive credit if you acquired, constructed, reconstructed or erected property for which a financial services industry EZ regular investment tax credit is allowed. The financial services industry EZ employment incentive credit may be allowed for each of the three years following the year for which the original financial services industry EZ regular investment tax credit was allowed. Attach Form IT-605 to your return. For more information, see Form IT-605-I, *Instructions for Form IT-605*.

Line 50

EZ wage tax credit

Enter the amount of EZ wage tax credit from Form IT-601, *Claim for EZ Wage Tax Credit*. The computation of the wage tax credit in an empire zone is limited to ten consecutive taxable years beginning with the first year that empire zone wages are paid. The credit may only be claimed up to four years following the taxable year in which the designation of the empire zone expired (section 606(k) of the Tax Law). Attach Form IT-601 to your return. For more information see Form IT-601-I, *Instructions for Form IT-601*.

Line 51

ZEA wage tax credit

Enter the amount of ZEA wage tax credit from Form IT-601.1, *Claim for ZEA Wage Tax Credit*. The computation of the wage tax credit in a zone equivalent area is limited to five consecutive taxable years beginning with the first year that empire 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). Attach Form IT-601.1 to your return. For more information see Form IT-601.1-I, *Instructions for Form IT-601.1*.

Line 52

EZ capital tax credit

Enter the amount of EZ capital tax credit from Form IT-602, *Claim for EZ Capital Tax Credit*. The EZ capital tax credit is allowed for qualified investments or contributions to an empire zone capital corporation, qualified investments in certified zone businesses and contributions of money to certain community development projects from one or more empire zone capital corporations established pursuant to section 964 of the General Municipal Law (section 606(l) of the Tax Law). Attach Form IT-602 to your return. For more information see Form IT-602-I, *Instructions for Form IT-602*.

Line 53

QETC employment credit

Enter the amount of QETC employment credit from Form DTF-621. The QETC employment credit is \$1,000 per full-time employee that a qualified emerging technology company employs in excess of 100% of the company's base-year employment. Generally, base-year

employment means the average number of individuals employed full time by the taxpayer in this state during the three taxable years immediately preceding the first taxable year in which the credit is claimed. For more information see Form DTF-621-I, *Instructions for Form DTF-621*.

Line 54

QETC capital tax credit

Enter the amount of QETC capital tax credit from Form DTF-622. The QETC capital tax credit is 10% of investments in QETC companies held for four years from the close of the tax year, and 20% for investments held for nine years. The credit is claimed in the year the investment is initially made. The total credit allowable for all years may not exceed \$150,000 for the four-year investments, and \$300,000 for the nine-year investments. For more information see Form DTF-622-I, *Instructions for Form DTF-622*.

Line 55

Special additional mortgage recording tax credit carryover

This credit is no longer allowed. However, any unused credit from a prior year in which the credit was allowed can be carried over. Include on line 55 your special additional mortgage recording tax credit carryover for 2001. Attach a schedule showing how you figured your credit carryover.

See additions A-4 and A-5 on pages 18 and 19 of these instructions.

Line 56

Solar and wind energy credit carryover

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 2000 to 2001 must attach a schedule showing how the carryover was figured.

Line 57

Employment of persons with disabilities credit

Enter the amount of employment of persons with disabilities credit, from Form IT-251, *Credit for Employment of Persons with Disabilities*, line 16. This credit is available to employers who employ persons with disabilities. The credit amount per employee can be up to \$2,100. The credit is also available to partners of partnerships, shareholders of New York S corporations, and beneficiaries of estates and trusts. Attach a copy of Form IT-251 to your return. For more information, see Form IT-251-I, *Instructions for Form IT-251*.

Line 58

Alternative fuels credit

Enter the amount of alternative fuels credit from Form IT-253, *Alternative Fuels Credit*. You can claim the alternative fuels credit for electric vehicles, clean-fuel vehicle property, and clean-fuel vehicle refueling property placed in service during the tax year. The alternative fuels credit is applicable to property placed in service in a tax year beginning after 1997 and before 2003. Attach a copy of Form IT-253 to your return. For more information, see Form IT-253-I, *Instructions for Form IT-253*.

Line 59 New for 2001

Residential fuel oil storage tank credit

Enter the amount of fuel oil storage tank credit from Form IT-254, *Claim for Residential Fuel Oil Storage Tank Credit*, line 13. You can claim the fuel oil storage tank credit for the cost of removal, and the cost of permanent closure of an unprotected tank, and the installation costs of a new residential fuel oil storage tank used to provide fuel for single- to four-family residences located in New York State. Attach a copy of Form IT-254 to your return. For more information, see Form IT-254-I, *Instructions for Form IT-254*.

Line 60 New for 2001

Green building credit

Enter the amount of green building credit from Form DTF-630, *Claim for Green Building Credit*, line 9. The green building credit consists of the sum of six credit components, and in each case is based on the applicable costs paid or incurred. Attach a copy of Form DTF-630 to your return. For more information, see Form DTF-630-I, *Instructions for Form DTF-630*.

Line 61 New for 2001

Low-income housing credit

Enter the amount of low-income housing credit from Form DTF-624, *Claim for Low-Income Housing Credit*, line 8. The low-income housing credit is allowed for the construction or rehabilitation of rent-restricted housing in New York State. Only buildings for which an eligibility statement has been issued by the Commissioner of Housing and Community Renewal qualify for the credit.

Attach a copy of Form DTF-624 to your return. Also attach Form DTF-625, *Low-Income Housing Credit Allocation Certification*, and Form DTF-625-ATT, *Low-Income Housing Credit Annual Statement*, if required. For more information, see Form DTF-624-I, *Instructions for Form DTF-624*.

Section C — City of New York nonrefundable/non-carryover credits

Line 63

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

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

- 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.

Attach Form IT-219 to your return. For more information, see IT-219-I, *Instructions for Form IT-219*.

Line 64

Full-year city of New York accumulation distribution credit

Enter your full-year city of New York accumulation distribution credit using Worksheet A, *Accumulation Distribution Credit*, below. If you are a beneficiary of a trust and received an accumulation distribution from the trust, you may be allowed a credit for the city of New York income taxes paid by the trust (section 1310 of the Tax Law). Attach a schedule showing how you figured your full-year city of New York accumulation distribution credit.

Worksheet A	
Accumulation distribution credit	
1. Enter amount from Form IT-201, line 47	1. _____
2. Enter amount from Form IT-201-ATT, line 39	2. _____
3. Add line 1 and 2	3. _____
4. Enter city of New York accumulation credit	4. _____
5. Enter the smaller of line 3 or line 4 here and on Form IT-201-ATT, line 64. This is your allowable accumulation distribution credit	5. <input style="width: 50px; height: 20px;" type="text"/>

Part-year city of New York residents: Do not make an entry on line 63 or 64. You must claim your credits on Form IT-360.1, *Change of City Resident Status*. For more information, see the instructions for Form IT-360.1, and for Form IT-219, *Credit for City of New York Unincorporated Business Tax*.

Section D — Refundable New York State, city of New York, and Yonkers credits

Line 66

Farmers' school tax credit

Enter the amount of farmers' school tax credit from Form IT-217, *Claim for Farmers' School Tax Credit*, line 19. 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. Attach Form IT-217 to your return. For more information, see Form IT-217-I, *Instructions for Form IT-217*.

Line 67

Investment credit for new businesses

Enter the amount of investment credit 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. Attach Form IT-212 to your return. For more information, see Form IT-212-I, *Instructions for Form IT-212*.

Line 68

Financial services industry investment credit for new businesses

Enter the amount of financial services industry investment credit for new businesses. If your new business qualifies, you can claim a refund for the amount of your current year's unused financial services industry investment credit instead of carrying it over to next year. Attach Form IT-252, *Investment Tax Credit for the Financial Services Industry*, to your return. For more information, see Form IT-252-I, *Instructions for Form IT-252*.

Line 69

EZ investment tax credit and EZ employment incentive credit for new businesses

Enter the amount of EZ investment tax credit and EZ employment incentive credit for new businesses. If your new business qualifies, you can claim a refund for the amount of your current year's unused EZ investment tax credit and EZ employment incentive credit instead of carrying it over to next year. Attach Form IT-603 to your return. For more information, see Form IT-603-I, *Instructions for Form IT-603*.

Line 70

Financial services industry EZ investment tax credit and EZ employment incentive credit for new businesses

Enter the amount of financial services industry EZ investment tax credit and EZ employment incentive credit for new businesses. If your new business qualifies, you can claim a refund for the amount of your current year's unused financial services industry EZ investment tax credit and EZ employment incentive credit instead of carrying it over to next year. Attach Form IT-605 to your return. For more information, see Form IT-605-I, *Instructions for Form IT-605*.

Line 71**EZ wage tax credit for new businesses**

Enter the amount of EZ wage tax credit for new businesses. If your new business qualifies, you can claim a refund for the amount of your current year's unused EZ wage tax credit instead of carrying it over to the next year. Attach Form IT-601 to your return. For more information, see Form IT-601-I, *Instructions for Form IT-601*.

Line 72**ZEA wage tax credit for new businesses**

Enter the amount of ZEA wage tax credit for new businesses. If your new business qualifies, you can claim a refund for the amount of your current year's unused ZEA wage tax credit instead of carrying it over to next year. Attach Form IT-601.1 to your return. For more information, see Form IT-601.1-I, *Instructions for Form IT-601.1*.

Line 73**QETC employment credit for new businesses**

Enter the amount of QETC employment credit for new businesses. If your new business qualifies, you can claim a refund for the amount of your current year's unused QETC employment credit instead of carrying it over to the next year. Attach Form DTF-621 to your return. For more information, see Form DTF-621-I, *Instructions for Form DTF-621*.

Line 74**Industrial or manufacturing business (IMB) credit for energy taxes**

Enter the amount of IMB credit for energy taxes. This credit is available for taxes that were either paid by, or passed through to, the IMB, only in regard to gas, electricity, steam, water or refrigeration, or gas, electric, steam, water or refrigeration services, consumed or used by the IMB in New York State. An IMB is a business that is (1) principally engaged in manufacturing, processing, assembling, mining, extracting, farming, agriculture, horticulture, floriculture, viticulture, commercial fishing or research and development; or (2) is an industrial waste treatment facility, or an air pollution control facility; or (3) is engaged in any combination of the above activities. Attach DTF-623 to your return. For more information, see Form DTF-623-I, *Instructions for Form DTF-623*.

Line 75**New for 2001****QEZE credit for real property taxes**

Enter the amount of QEZE credit for real property taxes from Form IT-604, *Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit*, line 30. The QEZE credit for real property taxes is for eligible real property taxes imposed on property owned paid by a qualified empire zone enterprise (QEZE). Attach a copy of Form IT-604 to your return. For more information, see Form IT-604-I, *Instructions for Form IT-604*.

Claim of right credit**Line 77****New York State claim of right credit**

Enter the amount of the New York State claim of right credit from Form IT-257, *Claim of Right Credit*, line 6. The credit is allowed for prior year taxes paid under a claim of right because it appeared that you had an unrestricted right to receive it, the receipt of which is subsequently determined to be erroneous and therefore has to be repaid. Attach Form IT-257 to your return. For more information, see the instructions for Form IT-257.

Line 78**City of New York claim of right credit**

Enter the amount of city of New York claim of right credit from Form IT-257, *Claim of Right Credit*, line 9 or 12, or the total of both lines. Attach Form IT-257 to your return. For more information, see the instructions for Form IT-257.

Line 79**City of Yonkers claim of right credit**

Enter the amount of the city of Yonkers claim of right credit from Form IT-257, *Claim of Right Credit*, line 15 or 18, or the total of both lines. Attach Form IT-257 to your return. For more information, see the instructions for Form IT-257.

For up-to-the-minute information on New York State tax matters, including matters that may affect your New York State personal income tax return, visit our Web site at www.tax.state.ny.us

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. If you filed using Telefile, report the information on Form IT-200 that you would have reported if you had filed your federal return on paper. 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 2001 wage and tax statements, federal Form W-2, together.

Only your employer can issue or correct these forms. If you have not received your wage and tax statements by February 15, or if the form you received is incorrect, contact your employer.

If you plan on taking any credit that can be claimed on Form IT-200, 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 51.

All information on your return, except for your present address, must be for the calendar year January 1 through December 31, 2001.

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 46. See *Filling in your tax return* on page 15 for more information.

Name and address box, and social security numbers

Do not attach your label or write in the name and address box, or enter your social security number(s), until you have completed and checked your return.

Reminder — You (and, if married, your spouse, whether filing a joint return or married filing separately) must enter your social security number in the boxes in the top right corner on the front of your Form IT-200.

Step 5 on page 35 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 15)

Item B

Were you a city of New York resident for all of 2001?

If you were a city of New York resident for all of 2001, put an **X** in the **Yes** box. If you were not a city of New York resident for all of 2001, put an **X** in the **No** box. If you were a resident of the city of New York for only part of 2001, **stop**; you must use Form IT-201.

Item D

If you do not need a tax packet (IT-200-P) sent to you next year:

If you use a paid preparer, or if you use computer software to prepare your return, or if for any other reason you do **not** need a tax packet mailed to

you for next year's taxes, please check the box at item D of your Form IT-200. By checking this box, you will help us reduce printing and mailing costs.

When you check the box, we will send you a mailing label that you or whoever prepares your return should use on your 2002 return.

Tax computation

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 pages 17 through 20 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"/>
Are you claiming the college tuition credit or deduction?	<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
Ordinary dividends	_____	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	13,400
Married filing separate return	6,500
Head of household	10,500
Qualifying widow(er) with dependent child	13,400

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 you are a city of New York resident and cannot be claimed as a dependent on another taxpayer's federal return, we will compute your city of New York school tax credit and send you a refund.

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 18 through 20 of these instructions.)

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.

If you are a full-year New York State resident and your income consists of wages, salaries, tips, interest income, dividends, taxable refunds, credits, or offsets of state and local income taxes or unemployment compensation, you may be able to file Form IT-200. If you have any items of income that are not listed above, you must file Form IT-201.

Nonresidents or part-year residents who are required to file a return must use Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

Line 1 — Wages, salaries, tips, etc.

Enter the total of all wages, salaries, fringe benefits and tips you reported on your 2001 federal return, including any that were not reported by your employer on a wage and tax statement.

If you did not have to file a federal return, report the same income you would have reported for federal income tax purposes.

Line 2 — Taxable interest income

Enter the taxable interest income reported on your federal return.

If you did not have to file a federal return, report the same interest income you would have reported for federal income tax purposes.

Line 3 — Ordinary dividends

Enter the dividends reported on your federal return.

If you did not have to file a federal return, report the same dividend income you would have reported for federal income tax purposes.

Line 4 — Taxable refunds, credits or offsets of state and local income taxes

Enter the amount of taxable state and local income tax refunds, credits or offsets included as income on your federal return. Also enter this amount on line 12.

If you did not have to file a federal return, report the same amount of taxable state and local income tax refunds, credits or offsets you would have reported for federal income tax purposes.

Line 5 — Unemployment compensation

Enter the unemployment compensation reported on your federal return.

If you did not have to file a federal return, report the same unemployment compensation you would have reported for federal income tax purposes.

Line 6 — Add lines 1 through 5 and enter the total on line 6. This should be the same as the total income on your federal Form 1040A or 1040 or the adjusted gross income on your federal Form 1040EZ.

Line 7 — Individual retirement arrangement (IRA) deduction

Enter the individual retirement arrangement (IRA) deduction reported on your federal return. If you are married and filing a joint return (filing status ②) and both of you claimed an IRA deduction on your federal return, enter the **total** of both spouses' IRA deductions.

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

Line 8 — Subtract line 7 from line 6 and enter the result on line 8. This should be the same as the adjusted gross income on your federal Form 1040A, 1040 or 1040EZ.

TIP Certain items of income not taxed by the federal government are taxed by New York State

These *New York additions* must be added to federal adjusted gross income. The only New York additions that may be reported on Form IT-200 are public employee contributions (line 9) and IRC 125 amounts from the New York City flexible benefits program (line 10).

Line 9 — Public employee contributions

Identify any of the following that apply to you by writing the item number and the amount of each in the white area on line 9. Enter the total amount on line 9 in the money column.

1. The amount of 414(h) retirement contributions shown on your wage and tax statement(s), federal Form W-2 (Copy 2), if you were:
 - 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 Policemen's and Firemen's 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 (section 612(b)(26) of the Tax Law) **or**
 - a member of the Manhattan and Bronx Surface Transportation Operating Authority Pension Plan.

2. The amount shown on your wage and tax statement(s), 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), federal Form W-2 (Copy 2), that was deducted or deferred from your salary (section 612 (b)(31) of the Tax Law) under a flexible benefits program established on your behalf by the city of New York and certain other New York City public employers (City University of New York, New York City Health and Hospitals Corporation, New York City Transit Authority, New York City Housing Authority, New York City Off-Track Betting Corporation, New York City Rehabilitation Mortgage Insurance Corporation, New York City Board of Education, New York City School Construction Authority, Manhattan and Bronx Surface Transit Operating Authority or the Staten Island Rapid Transit Authority).

TIP Certain items of income taxed by the federal government are not taxed by New York State

These New York *subtractions* must be subtracted from your federal adjusted gross income. The only New York subtractions reported on Form IT-200 are taxable refunds, credits or offsets of state and local income taxes (line 12) and interest income on U.S. government bonds (line 13).

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

Enter on line 13 the amount of interest income from U.S. government bonds or other U.S. government obligations that is included in your federal adjusted gross income. (This may be all or part of the line 2 taxable interest income amount, or it may be zero. Check your interest income records to determine the correct amount to enter on line 13.) Interest income on bonds or other obligations of the U.S. government is not taxed by New York State. Include on line 13 dividends you received from a regulated investment company (mutual fund) that invests in obligations of the U.S. government and meets the 50% asset requirement each quarter. Once this requirement is met, the portion of the dividends you received that may be included on line 13 is based upon the portion of taxable income received by the mutual fund that is derived from federal obligations (section 612(c)(1) of the Tax Law). Information regarding the 50% asset requirement and figuring your allowable subtraction (if any) should be obtained from the mutual fund.

Line 14 — New York standard deduction

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

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

New York	
Standard deduction table	
Filing status	Standard deduction (enter on line 14)
① Single (checked Yes at Item C)	\$ 3,000
Single (checked No at Item C)	7,500
② Married filing joint return	13,400
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 ..	13,400

Line 15 — New York dependent exemptions

Enter on line 15 the number of your dependent exemptions from the *Dependent exemption worksheet* on page 47.

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.



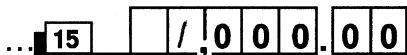
**New York
Dependent exemption worksheet**

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 or you used Telefile, 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 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.



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 28. 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 61 through 68 of these instructions. Be sure to use the correct column in the tax table. After you have found the correct tax, enter that amount on line 19.

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

Line 20 — New York State household credit

Depending on your filing status, enter your household credit from the table below. This credit can reduce your tax to zero but cannot be refunded. You qualify to claim this credit if you checked the *No* box at item C on your Form IT-200 and if you checked:

- filing status ① only (**Single**) and the amount on Form IT-200, line 8, is **not** over \$28,000; or
- filing status ②, ③, ④ or ⑤ and the amount on Form IT-200, line 8, is **not** over \$32,000.

Filing Status ① only (Single) - Use *Household credit table I* below to find the amount of your New York State household credit.

Filing Status ②, ④ and ⑤ - Use *Household credit table II* below to find the amount of your New York State household credit. Married 1040EZ filers use column 2.

Filing Status ③ only (Married filing separate return) - Use *Household credit table III* below to find the amount of your New York State household credit.

**New York State
Household credit table I
Filing status ① only (Single)**

If Form IT-200, line 8 is:

Over	but not over	enter on Form IT-200, line 20:
.....	\$ 5,000* \$ 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:

Over	but not over	And the number of exemptions from your federal return, line 6d, (married 1040EZ filers use column 2), is:							over 7**
		1	2	3	4	5	6	7	
.....	\$ 5,000*	Enter on Form IT-200, line 20:							
\$ 5,000	6,000	\$ 90	105	120	135	150	165	180	15
6,000	7,000	75	90	105	120	135	150	165	15
7,000	20,000	65	80	95	110	125	140	155	15
20,000	22,000	60	75	90	105	120	135	150	15
22,000	25,000	60	70	80	90	100	110	120	10
25,000	28,000	50	60	70	80	90	100	110	10
28,000	32,000	40	45	50	55	60	65	70	5
32,000		20	25	30	35	40	45	50	5
		No credit is allowed; enter "0" on Form IT-200, line 20							

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

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

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

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

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

Lines 22 through 24 and lines 39 and 41 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 69 through 76 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	\$ 10,000*	\$15
12,500	12,500	10
		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 7**
		1	2	3	4	5	6	7	
Over	but not over	Enter on Form IT-200, line 23:							
\$15,000	\$ 15,000*	\$ 30	60	90	120	150	180	210	30
17,500	17,500	25	50	75	100	125	150	175	25
20,000	20,000	15	30	45	60	75	90	105	15
22,500	22,500	10	20	30	40	50	60	70	10
		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 7**
		1	2	3	4	5	6	7	
Over	but not over	Enter on Form IT-200, line 23:							
\$15,000	\$ 15,000*	\$ 15	30	45	60	75	90	105	15
17,500	17,500	12.50	25	37.50	50	62.50	75	87.50	12.50
20,000	20,000	7.50	15	22.50	30	37.50	45	52.50	7.50
22,500	22,500	5	10	15	20	25	30	35	5
		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.

Lines 25, 26 and line 42 apply only to city of Yonkers taxes. If you are not subject to Yonkers taxes, do not fill in these lines.

Line 25 — City of Yonkers resident income tax surcharge

If you were a resident of Yonkers, enter your tax from the worksheet below.



Yonkers worksheet

- a. Amount from line 21. a. _____
- b. Amount from Form IT-214, *Real Property Tax Credit for Homeowners and Renters*, line 17, if any. b. _____
- c. Amount from Form IT-215, *Claim for Earned Income Credit*, line 17 (New York State filing status ③ taxpayers, transfer the amount from Form IT-215, line 18), if any. c. _____
- d. Amount from Form IT-216, *Claim for Child and Dependent Care Credit*, line 14. d. _____
- e. Amount from Form IT-272, *Claim for College Tuition Credit for New York State Residents*, line 6 or line 9, if any. e. _____
- f. Add lines b, c and d and e. f. _____
- g. Subtract line f from line a. g. _____
- h. Yonkers resident tax rate (5%) h. .05
- i. Multiply line g by line h. Enter this amount on Form IT-200, line 25. i. _____

Line 26 — City of Yonkers nonresident earnings tax

Complete line 26 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*, transfer the **Total nonresident earnings tax** (line 6) to Form IT-200, and attach Form Y-203 to Form IT-200. For more information, see the instructions for Form Y-203.

Line 28 — Return a Gift to Wildlife

If you want to Return a Gift to Wildlife, enter the amount on line 28. 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 29 — 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 30 — 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 30. 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. New York State will match contributions to the Breast Cancer Research and Education Fund, dollar for dollar.

Line 31 — 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. 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. You cannot change the amount you give after you file your return.

Line 32 — Gift for Alzheimer's Disease Assistance Fund (Alzheimer's Fund)

If you want to give a gift to the Alzheimer's Disease Assistance Fund, enter the amount on line 32. 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. You cannot change the amount you give after you file your return.

Line 35 — New York State child and dependent care credit

The New York State child 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 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 36 — 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 36 and attach it to your return.

If you are having the IRS compute the credit for you, complete lines 1-8 and 10 of Form IT-215 and write **EIC** in the white area to the left of line 36 of Form IT-200. **Do not enter** an amount on line 36. Complete lines 37-42, but do not enter any amounts on lines 43, 44, or 45. 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 by the date listed on the bill or the date of your return, whichever is later.

Line 37 — 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*, transfer the **real property tax credit** (line 17) to Form IT-200, and attach Form IT-214 to your Form IT-200. For more information, see the instructions for Form IT-214 on page 52.

Line 38 — College tuition credit

If you qualify, enter your college tuition credit. To claim this credit, fill in Form IT-272, *Claim for College Tuition Credit for New York State Residents*, and transfer the college tuition credit (line 6 or line 9, whichever applies) to Form IT-200. You must attach Form IT-272 to your Form IT-200.

Important: If you claimed itemized deductions on your federal return, and the amount on Form IT-200, line 18, is greater than 0, the college tuition itemized deduction may offer you a greater tax benefit. However, you must file Form IT-201 to claim the itemized deduction.



College tuition credit worksheet

<ol style="list-style-type: none"> 1. Enter the amount from Form IT-272, <i>Claim for College Tuition Credit For New York State Residents</i>, line 3 _____ 2. Multiply line 1 by 25% (.25) _____ 3. Enter the amount from federal Schedule A, line 28 _____ 4.* Enter the amount from federal Schedule A, line 5 _____ 5. Subtract line 4 from line 3 _____ 6. Add lines 2 and 5 _____ 7. Enter your standard deduction amount from Form IT-200, line 14 _____ 8. Subtract line 7 from line 6 (If 0 or less, stop; the credit is more beneficial to you. If more than 0, continue on line 9.) _____ 9. Enter the amount from Form IT-200, line 18. _____ 10. Enter the amount from line 8 above _____ 11. Subtract line 10 from line 9 _____ 12. Compute your New York State tax on line 11 amount (Use the <i>State Tax Table</i>, red pages 61 through 68 of these instructions.) _____ 13. Enter the amount from Form IT-200, line 20 . _____ 14. Subtract line 13 from line 12 _____ 	<ol style="list-style-type: none"> 15. Add the amounts on Form IT-200, lines 20, 35, 36, and 37 _____ 16. Subtract line 15 from line 14 _____ 17. Compute your city of New York tax, if you are a resident of New York City, on line 11 amount (Use <i>City Tax Table</i>, white pages 69 through 76 of these instructions.) ... _____ 18. Enter the amount from Form IT-200, line 23 _____ 19. Subtract line 18 from line 17 _____ 20. City of Yonkers residents, multiply line 16 by 5% (.05); City of Yonkers nonresidents, enter the amount from Form Y-203, line 6 _____ 21. Add lines 14, 19, and 20 _____ 22. Enter the amount from Form IT-200, line 21 _____ 23. Enter the amount from Form IT-200, line 27 _____ 24. Add lines 22 and 23 _____ 25. Enter amount from line 21 above _____ 26. Subtract line 25 from line 24 _____ 27. Enter the amount from Form IT-272, line 6 or line 9, whichever applies _____
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* If you have an entry on line 13 on Form IT-200, and you deducted as a federal itemized deduction any expenses (including interest expense) to purchase or carry these bonds, also include those expenses on line 4 of this worksheet.

Complete the worksheet below to determine if the college tuition itemized deduction offers you a greater tax benefit than the college tuition credit. You cannot claim both the credit and the deduction. **Note: If, for some reason, you do not wish to file Form IT-201, you can still file Form IT-200 and claim the credit. In this case you do not have to complete the worksheet below.**

You must complete Form IT-272, and Form IT-200 through line 37, before you complete this worksheet.

If line 27 is greater than line 26, the college tuition credit is more beneficial to you. Enter the amount from line 27 above on line 38 of Form IT-200 and attach Form IT-272 to your return.
If line 26 is greater than line 27, the college tuition itemized deduction is more

beneficial to you. If you want to claim the deduction, you must file Form IT-201.

Note: If the itemized deduction is more beneficial, but you do not wish to file Form IT-201, you may choose to file Form IT-200 and claim the credit instead.

Line 39 — City of New York school tax credit

The city of New York school tax credit is refundable.

Note: If you checked the Yes box at item C, you cannot claim the *New York City school tax credit*.

- If you checked filing status:
- ①, ③, or ④, enter \$62.50.
 - ② or ⑤, enter \$125.00.

Line 40 — Total New York State tax withheld

Enter your total **New York State** tax withheld as shown on your wage and tax statement(s), 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), federal Form W-2 (Copy 2), to the front bottom of your return as shown in Step 7, *Return assembly* on page 51 of these instructions. The amount on line 40 should be the same as the total **New York State** tax withheld on your statement(s).

Line 41 — 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), federal Form W-2 (Copy 2), to the front bottom of your return as shown in Step 7, *Return assembly* on page 51 of these instructions. The amount on line 41 should be the same as the total **city of New York** tax withheld on your statement(s).

Line 42 — 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), federal Form W-2 (Copy 2), to the front bottom of your return as shown in Step 7, *Return assembly* on page 51 of these instructions. The amount on line 42 should be the same as the total **city of Yonkers** tax withheld on your statement(s).

Line 44 — Refund

If line 43 is more than line 34, subtract line 34 from line 43 and enter your refund on line 44.

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 32)

Disclaiming of spouse's debt (see page 32)

Make sure you receive your refund

Every year about 40,000 refund checks are returned to the Tax Department, largely because of mailing address problems. Many of these checks eventually reach their owners after this delay, but many others never do, despite our best efforts.

You can receive your refund check without delay. Please remember these important points:

- Make sure you enter your social security number(s) at the top of your return.
- We mail the refund to the address shown on the return.
- Don't assume that we already have your correct address. Check it.

- Use the label supplied with the return whenever possible. Make any corrections directly on the label; see Step 5 on page 35 for details.
- Make sure the address is **complete** - include c/o if necessary, and P.O. Box and apartment numbers, if any.
- If you're moving, notify the U.S. Postal Service of the new address.
- If you use a computer, make sure your software is printing your address properly.
- Make sure everything is legible.
- If someone else is preparing your return, make sure they have your correct address.

For up-to-the-minute information on New York State tax matters, including matters that may affect your New York State personal income tax return, visit our Web site at www.tax.state.ny.us

 **Direct Deposit**

Complete lines 44a through 44c if you want us to deposit your refund directly into your bank account instead of sending you a check.

You can contact your financial institution to make sure that your deposit will be accepted and to get your correct routing and account numbers.

On line 44a, enter your nine digit routing number. 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 on this page, 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 44b, check the box for the type of account, checking or savings.

On line 44c, enter the account number where you want your refund deposited. If you selected *Checking* on line 44b, enter the account number shown on your checks. (On the sample check below, the account number is 1357902468. Be sure not to include the check number.) If you chose *Savings* on line 44b, you can get your

savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your financial institution. 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.

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.

**JOHN SMITH
MARY SMITH**
999 Maple Street
Someplace, NY 10000

PAY TO THE ORDER OF Sample 20

SOME BANK
Someplace, NY 10000

For _____

Routing number (line 44a): 090090099

Account number (line 44c): 1357902468

1234 DOLLARS

Do not include the check number

⑆090090099⑆ 1357902468 1234

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

Line 45 — Amount you owe

If line 43 is less than line 34, subtract line 43 from line 34 and enter the amount you owe on line 45.

If you owe more than one dollar, make your check or money order payable to **New York State Income Tax** and write your social security number and **2001 income tax** on it, or you can pay by credit card (see page 33). Staple your payment to the area indicated on the front left of your return. 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 45 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, 2002. If you live in the state of New York (except the city of New York and the counties of Nassau, Rockland, Suffolk, and Westchester), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, or Vermont, the deadline is April 16, 2002, 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 the back cover for a listing of our phone numbers.

You must attach your completed Form DTF-383 to the **front** of the 2001 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 45 is at least \$300 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 2001 prepayments equal at least 100% of your 2000 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.

Line 46 applies only to taxpayers who use a paid preparer to complete their Form IT-200. If you are using a paid preparer, complete this line. If you are not using a paid preparer, skip this line and continue with Step 4 below.

Line 46 — Authorization for paid preparer

If you want to authorize the Tax Department to discuss this return with the paid preparer listed at the bottom of your Form IT-200, mark an X in the **Yes** box. If you do not want to authorize the Tax Department to discuss your return with that paid preparer, mark an X in the **No** box.

By marking an X in the **Yes** box (and only the **Yes** box), you authorize the paid preparer or other employees of a designated tax return preparer firm to receive confidential information from the Tax Department relevant

to this return. This does not provide a paid preparer with authority to make any binding commitments on your behalf with the Tax Department.

If you want to designate an individual to represent you or otherwise act on your behalf, such as by executing waivers or closing agreements, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department.

Copies of statutory tax notices or documents (such as *Notice of Deficiency*) will not be sent to paid preparers. If you want copies of statutory tax documents sent to a representative, you must file Form POA-1.

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 35).

Step 6 — Sign and date your return at the bottom.

You must sign and date your return. If you are married and filing a joint return, you both must 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.**

Keep a copy of your return and any attachments for future reference. If someone prepares your return for you, be sure to get a copy for your records.

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.

A paid preparer must also sign your return.

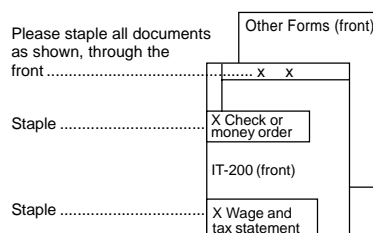
If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area on the back of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

Note to paid preparers - When signing a taxpayer's New York State income tax return, you must use the same identification number (social security number or federal preparer's Tax Identification Number) that you used on the taxpayer's federal income tax return.

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** wage and tax statements to the front bottom of your return.
- **Staple** payments, if any, to the front of your return where indicated.
- **Staple** any other forms and correspondence behind your Form IT-200, face up.



Step 8 — Checklist

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

- attach your peel-off label? You must enter your social security number(s) in the boxes to the right of the peel-off label.** If you do not have a label, did you enter your name, address, social security number(s), county of residence, school district name and school district code number at the top of your return?
- enter your permanent home address** (if different from your mailing address or you are using a PO box or a c/o address)?
- check the box for item (D) on the front of Form IT-200 if you do not need a tax packet mailed to you for next year?**
- check appropriate boxes for items (A), (B), and (C)?**
- enter the amount of your New York dependent exemptions?**
- claim any adjustments or credits that you may qualify for?**
- use the correct tax table(s)?**
- sign your return** (both husband and wife must sign a joint return)?
- staple your wage and tax statement(s), federal Form W-2 (Copy 2), to the front bottom 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 2001 income tax on your check or money order?**

Step 9 — Use the preaddressed mailing envelope.

To avoid delaying 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 '01
PO BOX 61000
ALBANY NY 12261-0001

For all other returns:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

If you use a delivery service other than the U.S. Postal Service, see *Private delivery services* on page 11.

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 2001. 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 tax year 2001:

- 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 2001;
- you could not be claimed as a dependent on another taxpayer's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the current market value of all real property (house(s), garage(s), land, etc.) you owned was \$85,000 or less;
- any rent you received for nonresidential use of your residence 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 tax year 2001:

- 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 2001;
- you could not be claimed as a dependent on another taxpayer's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the current market value of all real property (house(s), garage(s), land, etc.) you owned was \$85,000 or less;
- 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

Members of your household include all who share your residence and its furnishings, facilities and accommodations 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 2001:

- 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 the instructions for Form IT-200.
- Support money, including foster care support payments.
- Income earned abroad exempted by section 911 of the Internal Revenue Code (IRC).
- 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.
- The gross amount of pensions and annuities, including railroad retirement benefits.
- All payments received under the Social Security Act and veterans disability pensions reduced by any *Medicare premiums deducted from your benefit* reported on Federal Form SSA-1099, *Social Security Benefit Statement*.

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.

Also, 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 tax 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 a 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 tax 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 tax 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 23 through 26 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 23 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 tax year, add 25% of adjusted rent paid for each residence.

Which form to file

To claim the real property tax credit, complete Form IT-214, *Claim for Real Property Tax Credit*, and attach it to Form IT-200 or Form IT-201. (You cannot claim this credit on Fast Form IT-100.) If neither you nor your spouse has to file a New York return, but you qualify to claim the credit, just file Form IT-214 to claim your refundable credit.

If you are filing or have filed an original Form IT-214 without attaching it to a 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, 2002, but not later than April 15, 2002. If you live in the state of New York (except the city of New York and the counties of Nassau, Rockland, Suffolk, and Westchester), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, or Vermont, the deadline is April 16, 2002.

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, 2002.

If you filed a New York State resident income tax return without claiming the real property tax credit, you may still be able to claim the credit. To claim the credit for tax year 2001, file Form IT-214 as soon as you can, but no later than April 15, 2005.

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
1998	April 15, 2002
1999	April 15, 2003
2000	April 16, 2004

Line instructions

You must enter your social security number(s) in the boxes to the right of the peel-off label. Be sure your social security

numbers are in the same order as your names. Do not enter information in the spaces of the address, the county of residence, the school district name, or school district code number boxes if all the information on the peel-off label is correct.

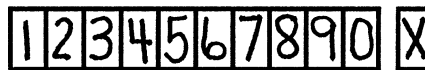
If you do not have a peel-off label, print or type the information requested in the name and address box at the top of the front. Enter your name, address, social security number, and county of residence as of December 31, 2001. Married taxpayers enter both social security numbers. On the bottom line 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

Please keep your name and address entries within the spaces provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided.

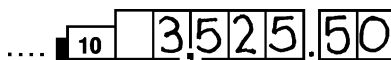
Form IT-214 has been designed to let us use the latest scanning and image-processing equipment. Rectangular boxes and white entry areas have been printed on the form to guide you in making your handwritten entries. This will enable our scanning equipment to more accurately read your return and let us 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 5

If you were a resident of a nursing home or if your residence was completely exempted from property taxes in 2001, check the **Yes** box. If not, check the **No** box.

Generally, residents of nursing homes do not qualify for this credit 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 5, do **not** file Form IT-214.

Line 6

Enter the number of members of your household, including yourself, who are filing a Form IT-214 for 2001. 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 7

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 7, indicating that you or a member of your household was 65 or older on January 1, 2002, 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 19 and 20 any county, city, town, village, or school district taxes and assessments that you and all qualified members of your household paid during 2001. (Do not include penalty and interest charges.) Persons age 65 or older may enter on line 21 the amount exempted from taxation under section 467 of the Real Property Tax Law (do not include the veterans' tax exemption or the STAR exemption). However, if you choose to make an entry on line 21, 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 19 through 21, and enter the total on line 22. Transfer this amount to line 10 on the front of Form IT-214.

Schedule B (renters)

Enter on line 23 the total rent you and all members of your household paid during 2001; do not include any subsidized part of your rental charge. Figure the amounts to be entered on lines 24, 25, and 26. Transfer the amount on line 26 to line 10, on the front of Form IT-214.

If the monthly average of your adjusted rent (line 25) 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 2001. 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 27 the total number of household members.

Figure your household gross income by completing lines 28 through 35.

Enter on line 28 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 29 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 30 through 34 the total of each type of income you and all members of your household received during 2001 that was not included on lines 28 and 29.

If someone was a member of your household for only part of the tax year, include on lines 28 through 34 the income he or she received while a member of your household.

Add lines 28 through 34, and enter the total on line 35. 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 21, 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 2001, enter your real property taxes paid (line 22) on line 10.

If you rented your residence for all of 2001, enter 25% of your adjusted rent paid (line 26) on line 10.

If you owned your residence for part of the tax year and rented your residence for part of the tax 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 21 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 21, 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 7). Be careful to select your limitation from the proper column.

If the amount on line 11 is:	And you checked	
	Yes on line 7, enter on line 16:	No on line 7, enter on line 16:
\$* 0 to 1,000	\$375	\$75
1,001 to 2,000	358	73
2,001 to 3,000	341	71
3,001 to 4,000	324	69
4,001 to 5,000	307	67
5,001 to 6,000	290	65
6,001 to 7,000	273	63
7,001 to 8,000	256	61
8,001 to 9,000	239	59
9,001 to 10,000	222	57
10,001 to 11,000	205	55
11,001 to 12,000	188	53
12,001 to 13,000	171	51
13,001 to 14,000	154	49
14,001 to 15,000	137	47
15,001 to 16,000	120	45
16,001 to 17,000	103	43
17,001 to 18,000	86	41

* This may include a negative amount.

Line 17

Real property tax credit

The real property tax credit for your household is the amount on line 15 or line 16 - whichever is less. Enter the lesser amount on line 17.

If more than one member of your household is filing Form IT-214, divide the line 17 amount equally among all filers. You can divide the line 17 amount any way you want if you each agree to the amount of your share and attach a copy of the agreement to your Form IT-214. Enter only your share of the line 17 amount on your Form IT-214 (and on your return if you have to file one).

If you are married and filing a joint Form IT-214, you do not have to divide the credit. However, if you do not want to apply your share of a credit to a debt owed by your spouse, you must also file Form IT-280, *Nonobligated Spouse Allocation* (see *Collection of debts from your refund and Disclaiming of spouse's debt on page 32*).

If you are filing a 2001 New York State income tax return, transfer your line 17 amount to Form IT-200, line 37 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.

Line 18

Authorization for paid preparer (see page 34)

Note to paid preparers - When signing a taxpayer's New York State income tax return, you must use the same number (social security number or federal preparers tax identification number) that you use when preparing federal income tax returns.

Failure of paid preparers to conform to certain requirements - (see page 13)

If you are not filing a 2001 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

Private delivery services (see page 11)



Complete lines 36a through 36c if you want us to deposit your real property tax credit directly into your bank account instead of sending you a check. 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, see page 32.

Make sure you receive your refund

Every year about 40,000 refund checks are returned to the Tax Department, largely because of mailing address problems. Many of these checks eventually reach their owners after this delay, but many others never do, despite our best efforts.

You can receive your refund check without delay. Please remember these important points:

- Make sure you enter your social security number(s) at the top of your return.
- We mail the refund to the address shown on the return.
- Don't assume that we already have your correct address. Check it.
- Make sure the address is **complete** - include **c/o** if necessary, and P.O. Box and apartment numbers, if any.
- If you're moving, notify the U.S. Postal Service of the new address.
- If you use a computer, make sure your software is printing your address properly.
- Make sure everything is legible.
- If someone else is preparing your return, make sure they have your correct address.

Need help? (see back cover)

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 2001; **and**
- file (or have filed) a New York State return for 2001.

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

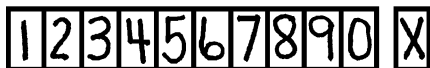
In order to claim the New York State earned income credit you must:

- complete Form IT-215 using the information from your federal return, worksheets, and, if applicable, the federal return's federal earned income credit line instructions; **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.

Filling in your claim form

Form IT-215 for 2001 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:

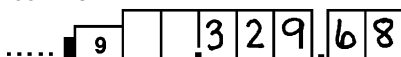
- Please keep your name and address entries within the spaces provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided.
- 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:



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:



— 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 18 as applicable. (**Form IT-100 filers** - Do not file Form IT-215 unless you have already filed your Form IT-100 for 2001.)

All part-year resident filers must also complete lines 19 through 27.

Line 1 — You must have claimed the federal earned income credit for 2001 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 \$2,450. 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);
- ordinary dividends 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** Publication 596, *Earned Income Credit*.

Line 3 — File Form IT-215 with your original 2001 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 child listed on line 4.

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 April 15, 2002, or if you live in the state of New York (except the city of New York and the counties of Nassau, Rockland, Suffolk, and Westchester), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, or Vermont, by April 16, 2002, you can either:

- 1) File Form IT-370 requesting an automatic extension of time to file until August 15, 2002. (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 *Full-time student* if your child was born before 1983 and was a full-time student under 24. Place an **X** in this box **only** if you put a checkmark in the **yes** box on your 2001 federal Schedule EIC, line 4a.

Be sure to place an **X** in the box under the heading *Person with disability* if your child was born before 1983 and was permanently disabled during any part of 2001. Place an **X** in this box **only** if you put a checkmark in the **Yes** box on your 2001 federal schedule EIC, line 4b.

If you have checked the box *Person with disability*, and your qualifying person is 24 years of age or older, you must attach a letter from a doctor stating that the person is disabled. When we receive a letter from your qualifying person's doctor stating that your qualifying person is, by definition, permanently and totally disabled, we will keep that statement on file, and you will not have to provide this information again.

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

Line 8 — If you received a taxable scholarship or fellowship that was not reported on a federal Form W-2, or if you were paid an amount as an inmate in a penal institution for work, enter the amount from your federal Form 1040 instructions for lines 61a and 61b, earned income credit computation step 7, item 3 (subtract line.)

Line 9 — *Business income or loss*, applies only to **federal** Form 1040 filers. Enter the amount of business income or loss from your federal Form 1040 instructions, *Earned Income Credit Worksheet B*, line 4a. **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 — If you are filing New York State Form IT-200, IT-201, or IT-203, you must enter your federal modified adjusted gross income (FMAGI) from the line instructions for the earned income credit for the federal form you filed.

- 1040 filers - Form 1040 lines 61a and 61b instructions, *Step 6, Box A*
- 1040A filers - Form 1040A lines 39a and 39b instructions, *Step 6, Box A*
- 1040EZ filers - Form 1040EZ lines 9a and 9b instructions.

If you elected to have the Internal Revenue Service (IRS) figure your federal earned income credit for you, you must figure your federal modified adjusted gross income using either:

- **federal** Publication 596, *Earned Income Credit*, **or**
- **the Federal modified adjusted gross income worksheet provided on the back page of these instructions (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-200, IT-201, or IT-203 filers is the same as federal adjusted gross income. Federal adjusted gross income is the amount reported on Form IT-200, line 8, Form IT-201, line 18 or Form IT-203, line 18, *Federal amount* column. But if you had tax exempt interest, a nontaxable distribution from a pension, annuity, or individual retirement arrangement (IRA), unless rolled over into a similar type of plan during the period allowed for rollovers, or you filed federal Schedule(s) C, C-EZ, D, E, or F, you must use the following worksheet to compute your federal modified adjusted gross income.

Federal modified adjusted gross income worksheet

1. Enter your federal adjusted gross income from Form 1040, line 33 or federal Form 1040A, line 19. 1 _____
2. Enter any tax exempt interest from federal Form 1040 or 1040A, line 8b, or Form 1040EZ, line 2 (amount shown left of dollar amount boxes and identified as tax exempt interest "TEI"). 2 _____
3. Enter any nontaxable distributions from a pension, annuity, or IRA, unless rolled into a similar type of plan during the period allowed for rollovers, included in the amount reported on federal Form 1040 lines, 15a and 16a, or federal Form 1040A, lines 11a and 12a. 3 _____
4. Enter any net capital loss claimed on federal Form 1040, Schedule D, line 18. 4 _____
5. Enter any net loss from an estate or trust claimed on federal Form 1040 Schedule E, line 36. 5 _____
6. Enter any royalty loss included on federal Form 1040 Schedule E, line 26. 6 _____
7. Enter any net business loss from federal Form 1040, Schedule C, line 31. 7 _____
8. Enter any net farm loss from federal Form 1040, Schedule F, line 36. 8 _____
9. Enter any loss determined by combining any rental real estate income or loss included in federal Schedule E, line 26, any partnership or S corporation income or loss claimed on federal Schedule E, line 31, and net farm rental income or loss from federal Schedule E, line 39.
Note: Do not take into account items which are attributable to a trade or business which consists of performance of services by the taxpayer as an employee. 9 _____
10. Add lines 7, 8, and 9 10 _____
11. Multiply line 10 by 75% (.75) 11 _____
12. Add lines 1 through 6 and line 11 12 _____

This is your federal modified adjusted gross income. Transfer this amount to Form IT-215, line 10.

Line 11 — This amount can be found on the appropriate line of your federal return. However, if you owe the federal alternative minimum tax, 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 12 — For 2001, the New York State earned income credit is 25% (.25) of the federal earned income credit reduced by any household credit allowed. The rate has already been filled in for you.

Line 13 — 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 14 - 16 — Form IT-200 filers, continue with line 14. Form IT-201 or IT-203 filers, complete **Worksheet A** on the back of the form. Then continue with line 14.

Line 17 — If you are attaching this claim to your original 2001 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 17 amount to Form IT-200, line 36, or Form IT-201, line 59.
- **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 19.

For filing status ③, Married filing separate return

- The line 17 amount represents both spouses' combined (total) earned income credit. You must complete line 18 and indicate the amount of line 17 that you are claiming.

If you have previously filed your 2001 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 17 amount represents both spouses' combined (total) earned income credit. You must complete line 18 and indicate the amount of line 17 that you are claiming.

Line 18 — 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 17 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 17.

- **Residents** - Transfer the line 18 amount to Form IT-200, line 36, or Form IT-201, line 59.
- **Nonresidents** - Transfer the line 18 amount to Form IT-203, line 41.
- **Part-year residents** - Transfer the line 18 amount to Form IT-203, line 41, **and continue** on line 19.

If you have already filed your 2001 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

Part-year residents only

Lines 19 through 27 need to be completed **only** by part-year residents claiming the earned income credit who are filing, or have previously filed, Form 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 Form IT-203 or IT-203-B, *Other New York State and City of New York Taxes and Tax Credits*, 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 26 — Divide line 24 by line 25 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 27.

Line 27 — If line 26 is greater than 0%, multiply line 23 by line 26. If you answered *No* at line 3, transfer the line 27 amount to Form IT-203-B, line 50, 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 2001 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

A paid preparer must also sign your return.

If you pay someone to prepare your return, the paid preparer must also sign 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.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.)

Need help?

☎ Tax information: 1 800 225-5829
Forms and publications: 1 800 462-8100
Refund status: Access our Web site or call 1 800 443-3200;
if electronically filed: 1 800 353-0708;
direct deposit refunds: 1 800 321-3213
From outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: 1 800 748-3676
Hearing and speech impaired telecommunications device for the deaf (TDD) callers only: 1 800 634-2110

Internet access: www.tax.state.ny.us
Estimated tax: Access our Web site to check your balance and reconcile your account.

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

General information

The New York State child and dependent care credit is a minimum of 20% and as much as 110% of the federal credit, depending on the amount of your New York adjusted gross income.

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, or federal Form 1040A, Schedule 2 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 federal and NYS 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 3.
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 2001.

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 2001; **and**
- The qualifying person lived in your home more than half of 2001; **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 income tax return for 2001,
- report the required information about the care provider on line 2 of Form IT-216, **and**
- complete Form IT-216.

Important terms

Qualifying person(s)

A *qualifying person* is:

- Any child **under age 13** whom you can claim as a dependent (but see *Exception for children of divorced or separated parents* below). 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 \$2,900 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 for federal Form 1040 or 1040A, line 6c.

Caution: To be a qualifying person, the person **must** have shared the same home with you in 2001.

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 2001, 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 2001 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 2001.
3. One or both of the parents had custody of the child for more than half of 2001.
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 2001; **or**
 - your divorce decree or written agreement went into effect before 1985 and it states that the other parent can claim the child as a dependent, and the other parent gave at least \$600 for the child's support in 2001. 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 2000 that you didn't pay until 2001, you may be able to claim these qualified expenses and increase the amount of credit you can take in 2001. For more information, see *Amount of Credit in federal Publication 503, Child and Dependent Care Expenses*. Also see the instructions for line 11 on the next page.

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. 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 27. If you use either optional method to figure self-employment tax, subtract any deduction you claim on federal Form 1040, line 27, 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 2001 and had no earned income, see federal Publication 503. If your spouse was a student or disabled in 2001, see the line 7 instructions on the next page.

Filling in your claim form

Form IT-216 is designed to let us use the latest scanning and image-processing equipment. Rectangular boxes have been printed on the form to guide you in making your handwritten entries. This will enable our scanning equipment to read your return more accurately and let us process it more efficiently. Please spend a moment reviewing the method below for making your entries:

- Please keep your name and address entries within the spaces provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided.
- 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 box.

Example: If your entry for line 5 is \$3,525.50, your money field entry should look like this:

....	5	3	,	5	2	5	.	5	0
------	---	---	---	---	---	---	---	---	---

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

Line instructions (for all filers)

All filers complete lines 1 through 14 as applicable. (**Form IT-100 filers** - Do not file Form IT-216 unless you have already filed your Form IT-100 for 2001 and did not claim the child and dependent care credit on it.)

Line 1

File Form IT-216 with your original 2001 New York State income tax return. If you have already filed your original return, you may file Form IT-216 by itself. If you haven't previously filed your income tax return for this year, you **must** file one with this claim.

Line 2

Complete columns (A) through (D) for each person or organization that provided the care. If you have more than two providers, list the additional information on a separate sheet and include your name and social security number on the statement. 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 (a serious and earnest effort) in trying to get the required information.

You can show **due diligence** to get the information by keeping in your records a federal Form W-10 completed by the care provider; or, you may keep one of the other sources of information listed in the instructions for Form W-10. If the provider does not give you the information, complete the entries you can on line 2 of Form IT-216. For example, enter the provider's name and address. Write **See attached** in the columns for which you do not have the information. Then, attach an explanation to your Form IT-216 indicating that the care provider did not give you the information you requested.

Columns (A) and (B)

Enter the care provider's name and address. If you were covered by your employer's dependent care plan, and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name in column (A). Next, write **See wage and tax statement** in column (B). Then leave columns (C) and (D) blank. If your employer paid a third party (not hired by your employer) on your behalf to provide the care, you must give information on the third party in columns (A) through (D).

Column (C)

If the care provider is an individual, enter his or her social security number (SSN). Otherwise, enter the provider's employer identification number (EIN). If the provider is a tax-exempt organization, write **Tax-exempt** in column (C).

Column (D)

Enter the total amount you **actually paid** in 2001 to the care provider. Also, include amounts your employer paid to a third party on your behalf. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

Line 3

List the name, qualified expenses paid in 2001, 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.

If you have more than two qualifying persons, check the box at line 3, enter the required information for two qualifying persons in the spaces provided, and attach a statement to your return with the required information for all additional qualifying persons. Be sure to put your name and social security number (SSN) on the statement.

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 due date of your return, you can either:

- 1) File IT-370 requesting an automatic extension of time to file until August 15, 2002. (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 2001. If you have checked the box *Person with disability* and your qualifying person is 13 years of age or older, you must attach a letter from a doctor stating that the person is disabled. When we receive a letter from your qualifying person's doctor stating that your qualifying person is, by definition, permanently and totally disabled, we will keep that statement on file, and you will not have to provide this information again.

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 or federal Form 1040A, Schedule 2 to claim the federal child and dependent care credit, enter on Form IT-216, line 5, the line 3 amount from federal Form 2441, or federal Form 1040A, Schedule 2.
- If you filed Form 2441 or federal Form 1040A, Schedule 2 **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 *Worksheet 1* below.
- If you did not file federal Form 2441 or federal Form 1040A, Schedule 2 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 2001. **Do not include** the following expenses on line 5:
 1. Qualified expenses you incurred in 2001 but did not pay until 2002. However, next year you may be able to use these expenses to increase your 2002 credit.
 2. Qualified expenses you incurred in 2000 but did not pay until 2001. If you had prior year expenses you did not pay until 2001, see the instructions for line 11 below.

Worksheet 1

a. Enter the amount of qualified expenses you incurred and paid in 2001. Do not include on this line any excluded benefits shown on federal Form 2441, line 18 or federal Form 1040A, Schedule 2, line 18	a. _____
b. Enter \$2,400 (\$4,800 if two or more qualifying persons)	b. _____
c. Enter the amount from federal Form 2441, line 18 or federal Form 1040A, Schedule 2, 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 (2000) expenses in 2001, see the line 11 instructions below	d. _____
e. Enter the smaller of line a or line d here and on Form IT-216, line 5	e. _____

For more information, see *Qualified expenses* on the front page.

Line 6

Enter **only your** earned income on line 6 (do not include your spouse's). If this amount is zero or less, **stop**. You cannot claim the child and dependent care credit. For more information, see *Earned income* on the previous page.

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 this amount is zero or less, **stop**. You cannot claim the child and dependent care credit. 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 2001. 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 or her other earned income for each month is considered to be at least \$200 (\$400 if more than one qualifying person was cared for in 2001). 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 federal Form 1040-A, line 20, or federal Form 1040, line 34.

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, or federal Form 1040A, Schedule 2, line 9, before any federal limitation.

If you had qualified expenses for 2000 that you didn't pay until 2001, you may be able to claim these qualified expenses and increase the amount of credit you can take in 2001. If you can take a credit for 2000 expenses paid in 2001, 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 2000 expenses.

Line 12

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

Line 13

For 2001, the New York State child and dependent care credit is a minimum of 20% and as much as 110% 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 Worksheet 2 below.
- **Form IT-201 filers** – amount from line 33 of Form IT-201.
- **Form IT-203 filers** – amount from line 31 of Form IT-203.

Worksheet 2 (for IT-200 filers only)

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 <i>New York adjusted gross income</i> space	e. _____

Use the table on the next page to determine the decimal to be entered on line 13.

If you filed a federal joint tax return, but were allowed to file as *Married filing separate return* for New York State income tax purposes, enter the decimal amount shown on the next page that applies to the amount shown on your federal return as federal adjusted gross income.

New York State child and dependent care credit limitation table

If your New York adjusted gross income is -			If your New York adjusted gross income is -			If your New York adjusted gross income is -			If your New York adjusted gross income is -		
Over	But not over	Enter on line 13	Over	But not over	Enter on line 13	Over	But not over	Enter on line 13	Over	But not over	Enter on line 13
\$	- 25,000*	1.100	32,400	- 32,600	1.050	40,000	- 50,000	1.000	57,400	- 57,600	0.600
25,000	- 25,200	1.099	32,600	- 32,800	1.049	50,000	- 50,200	0.995	57,600	- 57,800	0.589
25,200	- 25,400	1.098	32,800	- 33,000	1.047	50,200	- 50,400	0.984	57,800	- 58,000	0.579
25,400	- 25,600	1.097	33,000	- 33,200	1.046	50,400	- 50,600	0.973	58,000	- 58,200	0.568
25,600	- 25,800	1.095	33,200	- 33,400	1.045	50,600	- 50,800	0.963	58,200	- 58,400	0.557
25,800	- 26,000	1.094	33,400	- 33,600	1.043	50,800	- 51,000	0.952	58,400	- 58,600	0.547
26,000	- 26,200	1.093	33,600	- 33,800	1.042	51,000	- 51,200	0.941	58,600	- 58,800	0.536
26,200	- 26,400	1.091	33,800	- 34,000	1.041	51,200	- 51,400	0.931	58,800	- 59,000	0.525
26,400	- 26,600	1.090	34,000	- 34,200	1.039	51,400	- 51,600	0.920	59,000	- 59,200	0.515
26,600	- 26,800	1.089	34,200	- 34,400	1.038	51,600	- 51,800	0.909	59,200	- 59,400	0.504
26,800	- 27,000	1.087	34,400	- 34,600	1.037	51,800	- 52,000	0.899	59,400	- 59,600	0.493
27,000	- 27,200	1.086	34,600	- 34,800	1.035	52,000	- 52,200	0.888	59,600	- 59,800	0.483
27,200	- 27,400	1.085	34,800	- 35,000	1.034	52,200	- 52,400	0.877	59,800	- 60,000	0.472
27,400	- 27,600	1.083	35,000	- 35,200	1.033	52,400	- 52,600	0.867	60,000	- 60,200	0.461
27,600	- 27,800	1.082	35,200	- 35,400	1.031	52,600	- 52,800	0.856	60,200	- 60,400	0.451
27,800	- 28,000	1.081	35,400	- 35,600	1.030	52,800	- 53,000	0.845	60,400	- 60,600	0.440
28,000	- 28,200	1.079	35,600	- 35,800	1.029	53,000	- 53,200	0.835	60,600	- 60,800	0.429
28,200	- 28,400	1.078	35,800	- 36,000	1.027	53,200	- 53,400	0.824	60,800	- 61,000	0.419
28,400	- 28,600	1.077	36,000	- 36,200	1.026	53,400	- 53,600	0.813	61,000	- 61,200	0.408
28,600	- 28,800	1.075	36,200	- 36,400	1.025	53,600	- 53,800	0.803	61,200	- 61,400	0.397
28,800	- 29,000	1.074	36,400	- 36,600	1.023	53,800	- 54,000	0.792	61,400	- 61,600	0.387
29,000	- 29,200	1.073	36,600	- 36,800	1.022	54,000	- 54,200	0.781	61,600	- 61,800	0.376
29,200	- 29,400	1.071	36,800	- 37,000	1.021	54,200	- 54,400	0.771	61,800	- 62,000	0.365
29,400	- 29,600	1.070	37,000	- 37,200	1.019	54,400	- 54,600	0.760	62,000	- 62,200	0.355
29,600	- 29,800	1.069	37,200	- 37,400	1.018	54,600	- 54,800	0.749	62,200	- 62,400	0.344
29,800	- 30,000	1.067	37,400	- 37,600	1.017	54,800	- 55,000	0.739	62,400	- 62,600	0.333
30,000	- 30,200	1.066	37,600	- 37,800	1.015	55,000	- 55,200	0.728	62,600	- 62,800	0.323
30,200	- 30,400	1.065	37,800	- 38,000	1.014	55,200	- 55,400	0.717	62,800	- 63,000	0.312
30,400	- 30,600	1.063	38,000	- 38,200	1.013	55,400	- 55,600	0.707	63,000	- 63,200	0.301
30,600	- 30,800	1.062	38,200	- 38,400	1.011	55,600	- 55,800	0.696	63,200	- 63,400	0.291
30,800	- 31,000	1.061	38,400	- 38,600	1.010	55,800	- 56,000	0.685	63,400	- 63,600	0.280
31,000	- 31,200	1.059	38,600	- 38,800	1.009	56,000	- 56,200	0.675	63,600	- 63,800	0.269
31,200	- 31,400	1.058	38,800	- 39,000	1.007	56,200	- 56,400	0.664	63,800	- 64,000	0.259
31,400	- 31,600	1.057	39,000	- 39,200	1.006	56,400	- 56,600	0.653	64,000	- 64,200	0.248
31,600	- 31,800	1.055	39,200	- 39,400	1.005	56,600	- 56,800	0.643	64,200	- 64,400	0.237
31,800	- 32,000	1.054	39,400	- 39,600	1.003	56,800	- 57,000	0.632	64,400	- 64,600	0.227
32,000	- 32,200	1.053	39,600	- 39,800	1.002	57,000	- 57,200	0.621	64,600	- 64,800	0.216
32,200	- 32,400	1.051	39,800	- 40,000	1.001	57,200	- 57,400	0.611	64,800	- 65,000	0.205
									65,000	No Limit	0.200

*This may be any amount up to \$25,000, including zero or a negative amount.

Line 14 — If you are attaching this claim to your original 2001 New York State income tax return and you answered *No* at line 1:

- **Residents** — Transfer the line 14 amount to Form IT-200, line 35, or Form IT-201, line 58.
- **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 pay someone to prepare your return, the paid preparer must also sign 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.

Where to file

If you have previously filed your 2001 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.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. To order Publication 55, call toll free 1 800 462-8100.) If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204-4836.**

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, Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*, for 2001. The amounts for these lines can be found on the appropriate lines of Form IT-203 or Form IT-203-B, *Other New York State and City of New York Taxes and Tax Credits*, 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 and enter the result on line 22. If you answered *No* at line 1, transfer the line 22 amount to Form IT-203-B, line 49 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.

See *Where to file* and *Private delivery services* above.



2001 New York State Tax Table

\$0 - \$5,999

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Based on Taxable Income - line 37 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 37 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 38 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:				
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 33 of Form IT-201) is more than \$100,000, you must complete either "Tax computation worksheet 1" or "Worksheet 2" on page 26 of these instructions.

If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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
Your New York State tax is:					2,000		Your New York State tax is:			4,000		Your New York State tax is:		
\$0	\$13	\$0	\$0	\$0	2,000	2,050	81	81	81	4,000	4,050	161	161	161
13	25	1	1	1	2,050	2,100	83	83	83	4,050	4,100	163	163	163
25	50	2	2	2	2,100	2,150	85	85	85	4,100	4,150	165	165	165
50	100	3	3	3	2,150	2,200	87	87	87	4,150	4,200	167	167	167
100	150	5	5	5	2,200	2,250	89	89	89	4,200	4,250	169	169	169
150	200	7	7	7	2,250	2,300	91	91	91	4,250	4,300	171	171	171
200	250	9	9	9	2,300	2,350	93	93	93	4,300	4,350	173	173	173
250	300	11	11	11	2,350	2,400	95	95	95	4,350	4,400	175	175	175
300	350	13	13	13	2,400	2,450	97	97	97	4,400	4,450	177	177	177
350	400	15	15	15	2,450	2,500	99	99	99	4,450	4,500	179	179	179
400	450	17	17	17	2,500	2,550	101	101	101	4,500	4,550	181	181	181
450	500	19	19	19	2,550	2,600	103	103	103	4,550	4,600	183	183	183
500	550	21	21	21	2,600	2,650	105	105	105	4,600	4,650	185	185	185
550	600	23	23	23	2,650	2,700	107	107	107	4,650	4,700	187	187	187
600	650	25	25	25	2,700	2,750	109	109	109	4,700	4,750	189	189	189
650	700	27	27	27	2,750	2,800	111	111	111	4,750	4,800	191	191	191
700	750	29	29	29	2,800	2,850	113	113	113	4,800	4,850	193	193	193
750	800	31	31	31	2,850	2,900	115	115	115	4,850	4,900	195	195	195
800	850	33	33	33	2,900	2,950	117	117	117	4,900	4,950	197	197	197
850	900	35	35	35	2,950	3,000	119	119	119	4,950	5,000	199	199	199
900	950	37	37	37										
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)

continued on next page



Table with 15 columns: If line 37 (taxable income) is - (At least, But less than), And you are - (Single or Married filing separately, Married filing jointly, Head of a household), and corresponding tax values for brackets 42,000, 43,000, 44,000, 45,000, 46,000, 47,000, 48,000, 49,000, and 50,000.

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



If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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					
61,100	61,150	3,790	3,393	3,624	63,100	63,150	3,927	3,530	3,761	Single				
61,150	61,200	3,793	3,396	3,627	63,150	63,200	3,930	3,533	3,764					
61,200	61,250	3,797	3,400	3,631	63,200	63,250	3,934	3,537	3,768	or \$4,056 plus 6.85% (.0685) of amount over \$65,000				
61,250	61,300	3,800	3,403	3,634	63,250	63,300	3,937	3,540	3,771					
61,300	61,350	3,804	3,407	3,638	63,300	63,350	3,941	3,544	3,775	Married filing separately				
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	Married filing jointly *				
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	Head of a Household				
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	\$3,659 plus 6.85% (.0685) of amount over \$65,000				
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	\$3,890 plus 6.85% (.0685) of amount over \$65,000				
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	** Important: If your New York adjusted gross income (line 33 of Form IT-201) is more than \$100,000, and your taxable income (line 37 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 26 and complete the worksheet.				
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	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 61 through 68), transfer the amount to "Tax computation worksheet 1," line 4 on page 26 and complete the worksheet.				
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 33 of Form IT-201) is more than \$100,000, and your taxable income (line 37 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 26 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 61 through 68), transfer the amount to "Tax computation worksheet 1," line 4 on page 26 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 26; do not use the state tax table or the schedule above.

Based on Taxable Income - line 37 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 37 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 \$1,124. This is the tax amount they must write on line 45 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:				
					At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
38,200	38,250	1,184	1,122	1,168					
38,250	38,300	1,186	1,124	1,169					
38,300	38,350	1,188	1,126	1,171					
38,350	38,400	1,189	1,127	1,173					

If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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	\$19	\$0	\$0	\$0	2,000	2,050	Your City of New York tax is:			4,000	4,050	Your City of New York tax is:		
19	25	1	1	1	2,000	2,050	54	54	54	4,000	4,050	108	108	108
25	50	1	1	1	2,050	2,100	56	56	56	4,050	4,100	109	109	109
50	100	2	2	2	2,100	2,150	57	57	57	4,100	4,150	111	111	111
100	150	3	3	3	2,150	2,200	58	58	58	4,150	4,200	112	112	112
150	200	5	5	5	2,200	2,250	60	60	60	4,200	4,250	113	113	113
200	250	6	6	6	2,250	2,300	61	61	61	4,250	4,300	115	115	115
250	300	7	7	7	2,300	2,350	62	62	62	4,300	4,350	116	116	116
300	350	9	9	9	2,350	2,400	64	64	64	4,350	4,400	117	117	117
350	400	10	10	10	2,400	2,450	65	65	65	4,400	4,450	119	119	119
400	450	11	11	11	2,450	2,500	66	66	66	4,450	4,500	120	120	120
450	500	13	13	13	2,500	2,550	68	68	68	4,500	4,550	121	121	121
500	550	14	14	14	2,550	2,600	69	69	69	4,550	4,600	123	123	123
550	600	15	15	15	2,600	2,650	70	70	70	4,600	4,650	124	124	124
600	650	17	17	17	2,650	2,700	72	72	72	4,650	4,700	125	125	125
650	700	18	18	18	2,700	2,750	73	73	73	4,700	4,750	127	127	127
700	750	19	19	19	2,750	2,800	74	74	74	4,750	4,800	128	128	128
750	800	21	21	21	2,800	2,850	76	76	76	4,800	4,850	129	129	129
800	850	22	22	22	2,850	2,900	77	77	77	4,850	4,900	131	131	131
850	900	23	23	23	2,900	2,950	79	79	79	4,900	4,950	132	132	132
900	950	25	25	25	2,950	3,000	80	80	80	4,950	5,000	134	134	134
950	1000	26	26	26										
1,000	Your City of New York tax is:			3,000	Your City of New York tax is:			5,000	Your City of New York tax is:					
1000	1050	28	28	28	3,000	3,050	81	81	81	5,000	5,050	135	135	135
1050	1100	29	29	29	3,050	3,100	83	83	83	5,050	5,100	136	136	136
1100	1150	30	30	30	3,100	3,150	84	84	84	5,100	5,150	138	138	138
1150	1200	32	32	32	3,150	3,200	85	85	85	5,150	5,200	139	139	139
1200	1250	33	33	33	3,200	3,250	87	87	87	5,200	5,250	140	140	140
1250	1300	34	34	34	3,250	3,300	88	88	88	5,250	5,300	142	142	142
1300	1350	36	36	36	3,300	3,350	89	89	89	5,300	5,350	143	143	143
1350	1400	37	37	37	3,350	3,400	91	91	91	5,350	5,400	144	144	144
1400	1450	38	38	38	3,400	3,450	92	92	92	5,400	5,450	146	146	146
1450	1500	40	40	40	3,450	3,500	93	93	93	5,450	5,500	147	147	147
1500	1550	41	41	41	3,500	3,550	95	95	95	5,500	5,550	148	148	148
1550	1600	42	42	42	3,550	3,600	96	96	96	5,550	5,600	150	150	150
1600	1650	44	44	44	3,600	3,650	97	97	97	5,600	5,650	151	151	151
1650	1700	45	45	45	3,650	3,700	99	99	99	5,650	5,700	152	152	152
1700	1750	46	46	46	3,700	3,750	100	100	100	5,700	5,750	154	154	154
1750	1800	48	48	48	3,750	3,800	101	101	101	5,750	5,800	155	155	155
1800	1850	49	49	49	3,800	3,850	103	103	103	5,800	5,850	156	156	156
1850	1900	50	50	50	3,850	3,900	104	104	104	5,850	5,900	158	158	158
1900	1950	52	52	52	3,900	3,950	105	105	105	5,900	5,950	159	159	159
1950	2000	53	53	53	3,950	4,000	107	107	107	5,950	6,000	160	160	160

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

If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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	162	162	162	9,000	9,050	242	242	242	12,000	12,050	323	323	323
6,050	6,100	163	163	163	9,050	9,100	244	244	244	12,050	12,100	324	324	324
6,100	6,150	164	164	164	9,100	9,150	245	245	245	12,100	12,150	326	325	325
6,150	6,200	166	166	166	9,150	9,200	246	246	246	12,150	12,200	328	327	327
6,200	6,250	167	167	167	9,200	9,250	248	248	248	12,200	12,250	329	328	328
6,250	6,300	168	168	168	9,250	9,300	249	249	249	12,250	12,300	331	329	329
6,300	6,350	170	170	170	9,300	9,350	250	250	250	12,300	12,350	333	331	331
6,350	6,400	171	171	171	9,350	9,400	252	252	252	12,350	12,400	334	332	332
6,400	6,450	172	172	172	9,400	9,450	253	253	253	12,400	12,450	336	333	333
6,450	6,500	174	174	174	9,450	9,500	254	254	254	12,450	12,500	337	335	335
6,500	6,550	175	175	175	9,500	9,550	256	256	256	12,500	12,550	339	336	336
6,550	6,600	176	176	176	9,550	9,600	257	257	257	12,550	12,600	341	337	337
6,600	6,650	178	178	178	9,600	9,650	258	258	258	12,600	12,650	342	339	339
6,650	6,700	179	179	179	9,650	9,700	260	260	260	12,650	12,700	344	340	340
6,700	6,750	180	180	180	9,700	9,750	261	261	261	12,700	12,750	346	342	342
6,750	6,800	182	182	182	9,750	9,800	262	262	262	12,750	12,800	347	343	343
6,800	6,850	183	183	183	9,800	9,850	264	264	264	12,800	12,850	349	344	344
6,850	6,900	185	185	185	9,850	9,900	265	265	265	12,850	12,900	351	346	346
6,900	6,950	186	186	186	9,900	9,950	266	266	266	12,900	12,950	352	347	347
6,950	7,000	187	187 *	187	9,950	10,000	268	268	268	12,950	13,000	354	348	348
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	189	189	189	10,000	10,050	269	269	269	13,000	13,050	355	350	350
7,050	7,100	190	190	190	10,050	10,100	270	270	270	13,050	13,100	357	351	351
7,100	7,150	191	191	191	10,100	10,150	272	272	272	13,100	13,150	359	352	352
7,150	7,200	193	193	193	10,150	10,200	273	273	273	13,150	13,200	360	354	354
7,200	7,250	194	194	194	10,200	10,250	274	274	274	13,200	13,250	362	355	355
7,250	7,300	195	195	195	10,250	10,300	276	276	276	13,250	13,300	364	356	356
7,300	7,350	197	197	197	10,300	10,350	277	277	277	13,300	13,350	365	358	358
7,350	7,400	198	198	198	10,350	10,400	278	278	278	13,350	13,400	367	359	359
7,400	7,450	199	199	199	10,400	10,450	280	280	280	13,400	13,450	368	360	360
7,450	7,500	201	201	201	10,450	10,500	281	281	281	13,450	13,500	370	362	362
7,500	7,550	202	202	202	10,500	10,550	282	282	282	13,500	13,550	372	363	363
7,550	7,600	203	203	203	10,550	10,600	284	284	284	13,550	13,600	373	364	364
7,600	7,650	205	205	205	10,600	10,650	285	285	285	13,600	13,650	375	366	366
7,650	7,700	206	206	206	10,650	10,700	287	287	287	13,650	13,700	377	367	367
7,700	7,750	207	207	207	10,700	10,750	288	288	288	13,700	13,750	378	368	368
7,750	7,800	209	209	209	10,750	10,800	289	289	289	13,750	13,800	380	370	370
7,800	7,850	210	210	210	10,800	10,850	291	291	291	13,800	13,850	382	371	371
7,850	7,900	211	211	211	10,850	10,900	292	292	292	13,850	13,900	383	372	372
7,900	7,950	213	213	213	10,900	10,950	293	293	293	13,900	13,950	385	374	374
7,950	8,000	214	214	214	10,950	11,000	295	295	295	13,950	14,000	386	375	375
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	215	215	215	11,000	11,050	296	296	296	14,000	14,050	388	376	376
8,050	8,100	217	217	217	11,050	11,100	297	297	297	14,050	14,100	390	378	378
8,100	8,150	218	218	218	11,100	11,150	299	299	299	14,100	14,150	391	379	379
8,150	8,200	219	219	219	11,150	11,200	300	300	300	14,150	14,200	393	380	380
8,200	8,250	221	221	221	11,200	11,250	301	301	301	14,200	14,250	395	382	382
8,250	8,300	222	222	222	11,250	11,300	303	303	303	14,250	14,300	396	383	383
8,300	8,350	223	223	223	11,300	11,350	304	304	304	14,300	14,350	398	384	384
8,350	8,400	225	225	225	11,350	11,400	305	305	305	14,350	14,400	399	386	386
8,400	8,450	226	226	226	11,400	11,450	307	307	307	14,400	14,450	401	387	387
8,450	8,500	227	227	227	11,450	11,500	308	308	308	14,450	14,500	403	388	388
8,500	8,550	229	229	229	11,500	11,550	309	309	309	14,500	14,550	404	390	390
8,550	8,600	230	230	230	11,550	11,600	311	311	311	14,550	14,600	406	391	392
8,600	8,650	231	231	231	11,600	11,650	312	312	312	14,600	14,650	408	393	393
8,650	8,700	233	233	233	11,650	11,700	313	313	313	14,650	14,700	409	394	395
8,700	8,750	234	234	234	11,700	11,750	315	315	315	14,700	14,750	411	395	397
8,750	8,800	236	236	236	11,750	11,800	316	316	316	14,750	14,800	413	397	398
8,800	8,850	237	237	237	11,800	11,850	317	317	317	14,800	14,850	414	398	400
8,850	8,900	238	238	238	11,850	11,900	319	319	319	14,850	14,900	416	399	401
8,900	8,950	240	240	240	11,900	11,950	320	320	320	14,900	14,950	417	401	403
8,950	9,000	241	241	241	11,950	12,000	321	321	321	14,950	15,000	419	402	405

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

If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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	421	403	406	18,000	18,050	519	484	504	21,000	21,050	616	564	602
15,050	15,100	422	405	408	18,050	18,100	520	485	506	21,050	21,100	618	566	604
15,100	15,150	424	406	410	18,100	18,150	522	486	508	21,100	21,150	620	567	605
15,150	15,200	426	407	411	18,150	18,200	523	488	509	21,150	21,200	621	568	607
15,200	15,250	427	409	413	18,200	18,250	525	489	511	21,200	21,250	623	570	609
15,250	15,300	429	410	415	18,250	18,300	527	490	512	21,250	21,300	625	571	610
15,300	15,350	430	411	416	18,300	18,350	528	492	514	21,300	21,350	626	572	612
15,350	15,400	432	413	418	18,350	18,400	530	493	516	21,350	21,400	628	574	614
15,400	15,450	434	414	419	18,400	18,450	532	495	517	21,400	21,450	630	575	615
15,450	15,500	435	415	421	18,450	18,500	533	496	519	21,450	21,500	631	576	617
15,500	15,550	437	417	423	18,500	18,550	535	497	521	21,500	21,550	633	578	618
15,550	15,600	439	418	424	18,550	18,600	537	499	522	21,550	21,600	634	579	620
15,600	15,650	440	419	426	18,600	18,650	538	500	524	21,600	21,650	636	581	622
15,650	15,700	442	421	428	18,650	18,700	540	501	525	21,650	21,700	638	582	623
15,700	15,750	444	422	429	18,700	18,750	541	503	527	21,700	21,750	639	584	625
15,750	15,800	445	423	431	18,750	18,800	543	504	529	21,750	21,800	641	586	627
15,800	15,850	447	425	432	18,800	18,850	545	505	530	21,800	21,850	643	587	628
15,850	15,900	448	426	434	18,850	18,900	546	507	532	21,850	21,900	644	589	630
15,900	15,950	450	427	436	18,900	18,950	548	508	534	21,900	21,950	646	591	632
15,950	16,000	452	429	437	18,950	19,000	550	509	535	21,950	22,000	647	592	633
16,000		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:		
16,000	16,050	453	430	439	19,000	19,050	551	511	537	22,000	22,050	649	594	635
16,050	16,100	455	431	441	19,050	19,100	553	512	539	22,050	22,100	651	595	636
16,100	16,150	457	433	442	19,100	19,150	554	513	540	22,100	22,150	652	597	638
16,150	16,200	458	434	444	19,150	19,200	556	515	542	22,150	22,200	654	599	640
16,200	16,250	460	435	446	19,200	19,250	558	516	543	22,200	22,250	656	600	641
16,250	16,300	461	437	447	19,250	19,300	559	517	545	22,250	22,300	657	602	643
16,300	16,350	463	438	449	19,300	19,350	561	519	547	22,300	22,350	659	604	645
16,350	16,400	465	439	450	19,350	19,400	563	520	548	22,350	22,400	661	605	646
16,400	16,450	466	441	452	19,400	19,450	564	521	550	22,400	22,450	662	607	648
16,450	16,500	468	442	454	19,450	19,500	566	523	552	22,450	22,500	664	609	649
16,500	16,550	470	444	455	19,500	19,550	568	524	553	22,500	22,550	665	610	651
16,550	16,600	471	445	457	19,550	19,600	569	525	555	22,550	22,600	667	612	653
16,600	16,650	473	446	459	19,600	19,650	571	527	556	22,600	22,650	669	613	654
16,650	16,700	475	448	460	19,650	19,700	572	528	558	22,650	22,700	670	615	656
16,700	16,750	476	449	462	19,700	19,750	574	529	560	22,700	22,750	672	617	658
16,750	16,800	478	450	463	19,750	19,800	576	531	561	22,750	22,800	674	618	659
16,800	16,850	479	452	465	19,800	19,850	577	532	563	22,800	22,850	675	620	661
16,850	16,900	481	453	467	19,850	19,900	579	533	565	22,850	22,900	677	622	663
16,900	16,950	483	454	468	19,900	19,950	581	535	566	22,900	22,950	678	623	664
16,950	17,000	484	456	470	19,950	20,000	582	536	568	22,950	23,000	680	625	666
17,000		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:		
17,000	17,050	486	457	472	20,000	20,050	584	537	570	23,000	23,050	682	626	667
17,050	17,100	488	458	473	20,050	20,100	585	539	571	23,050	23,100	683	628	669
17,100	17,150	489	460	475	20,100	20,150	587	540	573	23,100	23,150	685	630	671
17,150	17,200	491	461	477	20,150	20,200	589	541	574	23,150	23,200	687	631	672
17,200	17,250	492	462	478	20,200	20,250	590	543	576	23,200	23,250	688	633	674
17,250	17,300	494	464	480	20,250	20,300	592	544	578	23,250	23,300	690	635	676
17,300	17,350	496	465	481	20,300	20,350	594	545	579	23,300	23,350	692	636	677
17,350	17,400	497	466	483	20,350	20,400	595	547	581	23,350	23,400	693	638	679
17,400	17,450	499	468	485	20,400	20,450	597	548	583	23,400	23,450	695	640	680
17,450	17,500	501	469	486	20,450	20,500	599	550	584	23,450	23,500	696	641	682
17,500	17,550	502	470	488	20,500	20,550	600	551	586	23,500	23,550	698	643	684
17,550	17,600	504	472	490	20,550	20,600	602	552	587	23,550	23,600	700	644	685
17,600	17,650	506	473	491	20,600	20,650	603	554	589	23,600	23,650	701	646	687
17,650	17,700	507	474	493	20,650	20,700	605	555	591	23,650	23,700	703	648	689
17,700	17,750	509	476	494	20,700	20,750	607	556	592	23,700	23,750	705	649	690
17,750	17,800	510	477	496	20,750	20,800	608	558	594	23,750	23,800	706	651	692
17,800	17,850	512	478	498	20,800	20,850	610	559	596	23,800	23,850	708	653	694
17,850	17,900	514	480	499	20,850	20,900	612	560	597	23,850	23,900	709	654	695
17,900	17,950	515	481	501	20,900	20,950	613	562	599	23,900	23,950	711	656	697
17,950	18,000	517	482	503	20,950	21,000	615	563	601	23,950	24,000	713	657	698

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

If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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	714	659	700	27,000	27,050	813	757	798	30,000	30,050	913	855	896
24,050	24,100	716	661	702	27,050	27,100	815	759	800	30,050	30,100	914	857	897
24,100	24,150	718	662	703	27,100	27,150	816	760	801	30,100	30,150	916	858	899
24,150	24,200	719	664	705	27,150	27,200	818	762	803	30,150	30,200	918	860	901
24,200	24,250	721	666	707	27,200	27,250	820	764	804	30,200	30,250	919	861	902
24,250	24,300	723	667	708	27,250	27,300	821	765	806	30,250	30,300	921	863	904
24,300	24,350	724	669	710	27,300	27,350	823	767	808	30,300	30,350	923	865	906
24,350	24,400	726	671	711	27,350	27,400	825	768	809	30,350	30,400	924	866	907
24,400	24,450	727	672	713	27,400	27,450	826	770	811	30,400	30,450	926	868	909
24,450	24,500	729	674	715	27,450	27,500	828	772	813	30,450	30,500	928	870	911
24,500	24,550	731	675	716	27,500	27,550	830	773	814	30,500	30,550	929	871	912
24,550	24,600	732	677	718	27,550	27,600	831	775	816	30,550	30,600	931	873	914
24,600	24,650	734	679	720	27,600	27,650	833	777	817	30,600	30,650	932	874	916
24,650	24,700	736	680	721	27,650	27,700	835	778	819	30,650	30,700	934	876	917
24,700	24,750	737	682	723	27,700	27,750	836	780	821	30,700	30,750	936	878	919
24,750	24,800	739	684	725	27,750	27,800	838	781	822	30,750	30,800	937	879	921
24,800	24,850	740	685	726	27,800	27,850	840	783	824	30,800	30,850	939	881	922
24,850	24,900	742	687	728	27,850	27,900	841	785	826	30,850	30,900	941	883	924
24,900	24,950	744	688	729	27,900	27,950	843	786	827	30,900	30,950	942	884	926
24,950	25,000	745	690	731	27,950	28,000	845	788	829	30,950	31,000	944	886	927
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	747	692	733	28,000	28,050	846	790	831	31,000	31,050	946	888	929
25,050	25,100	748	693	734	28,050	28,100	848	791	832	31,050	31,100	947	889	931
25,100	25,150	750	695	736	28,100	28,150	850	793	834	31,100	31,150	949	891	932
25,150	25,200	752	697	738	28,150	28,200	851	795	835	31,150	31,200	951	892	934
25,200	25,250	753	698	739	28,200	28,250	853	796	837	31,200	31,250	952	894	936
25,250	25,300	755	700	741	28,250	28,300	855	798	839	31,250	31,300	954	896	937
25,300	25,350	757	702	742	28,300	28,350	856	799	840	31,300	31,350	956	897	939
25,350	25,400	758	703	744	28,350	28,400	858	801	842	31,350	31,400	957	899	941
25,400	25,450	760	705	746	28,400	28,450	860	803	844	31,400	31,450	959	901	942
25,450	25,500	762	706	747	28,450	28,500	861	804	845	31,450	31,500	961	902	944
25,500	25,550	763	708	749	28,500	28,550	863	806	847	31,500	31,550	962	904	946
25,550	25,600	765	710	751	28,550	28,600	865	808	848	31,550	31,600	964	905	947
25,600	25,650	767	711	752	28,600	28,650	866	809	850	31,600	31,650	966	907	949
25,650	25,700	768	713	754	28,650	28,700	868	811	852	31,650	31,700	967	909	951
25,700	25,750	770	715	756	28,700	28,750	869	812	853	31,700	31,750	969	910	952
25,750	25,800	772	716	757	28,750	28,800	871	814	855	31,750	31,800	971	912	954
25,800	25,850	773	718	759	28,800	28,850	873	816	857	31,800	31,850	972	914	956
25,850	25,900	775	719	760	28,850	28,900	874	817	858	31,850	31,900	974	915	957
25,900	25,950	777	721	762	28,900	28,950	876	819	860	31,900	31,950	976	917	959
25,950	26,000	778	723	764	28,950	29,000	878	821	862	31,950	32,000	977	919	960
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	780	724	765	29,000	29,050	879	822	863	32,000	32,050	979	920	962
26,050	26,100	782	726	767	29,050	29,100	881	824	865	32,050	32,100	981	922	964
26,100	26,150	783	728	769	29,100	29,150	883	826	866	32,100	32,150	982	923	965
26,150	26,200	785	729	770	29,150	29,200	884	827	868	32,150	32,200	984	925	967
26,200	26,250	787	731	772	29,200	29,250	886	829	870	32,200	32,250	986	927	969
26,250	26,300	788	733	773	29,250	29,300	888	830	871	32,250	32,300	987	928	970
26,300	26,350	790	734	775	29,300	29,350	889	832	873	32,300	32,350	989	930	972
26,350	26,400	792	736	777	29,350	29,400	891	834	875	32,350	32,400	991	932	974
26,400	26,450	793	737	778	29,400	29,450	893	835	876	32,400	32,450	992	933	975
26,450	26,500	795	739	780	29,450	29,500	894	837	878	32,450	32,500	994	935	977
26,500	26,550	797	741	782	29,500	29,550	896	839	879	32,500	32,550	995	936	979
26,550	26,600	798	742	783	29,550	29,600	898	840	881	32,550	32,600	997	938	980
26,600	26,650	800	744	785	29,600	29,650	899	842	883	32,600	32,650	999	940	982
26,650	26,700	802	746	787	29,650	29,700	901	843	884	32,650	32,700	1,000	941	984
26,700	26,750	803	747	788	29,700	29,750	903	845	886	32,700	32,750	1,002	943	985
26,750	26,800	805	749	790	29,750	29,800	904	847	888	32,750	32,800	1,004	945	987
26,800	26,850	807	750	791	29,800	29,850	906	848	889	32,800	32,850	1,005	946	989
26,850	26,900	808	752	793	29,850	29,900	908	850	891	32,850	32,900	1,007	948	990
26,900	26,950	810	754	795	29,900	29,950	909	852	893	32,900	32,950	1,009	950	992
26,950	27,000	811	755	796	29,950	30,000	911	853	894	32,950	33,000	1,010	951	994

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

continued on next page

If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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	1,935	1,841	1,891	62,000	62,050	2,007	1,907	1,963	64,000	64,050	2,079	1,974	2,035
60,050	60,100	1,937	1,843	1,893	62,050	62,100	2,009	1,909	1,965	64,050	64,100	2,081	1,975	2,036
60,100	60,150	1,939	1,844	1,894	62,100	62,150	2,011	1,911	1,966	64,100	64,150	2,082	1,977	2,038
60,150	60,200	1,940	1,846	1,896	62,150	62,200	2,012	1,912	1,968	64,150	64,200	2,084	1,979	2,040
60,200	60,250	1,942	1,848	1,898	62,200	62,250	2,014	1,914	1,970	64,200	64,250	2,086	1,980	2,042
60,250	60,300	1,944	1,849	1,900	62,250	62,300	2,016	1,916	1,972	64,250	64,300	2,088	1,982	2,044
60,300	60,350	1,946	1,851	1,902	62,300	62,350	2,018	1,917	1,974	64,300	64,350	2,090	1,984	2,045
60,350	60,400	1,948	1,853	1,903	62,350	62,400	2,020	1,919	1,975	64,350	64,400	2,091	1,985	2,047
60,400	60,450	1,949	1,854	1,905	62,400	62,450	2,021	1,921	1,977	64,400	64,450	2,093	1,987	2,049
60,450	60,500	1,951	1,856	1,907	62,450	62,500	2,023	1,922	1,979	64,450	64,500	2,095	1,989	2,051
60,500	60,550	1,953	1,858	1,909	62,500	62,550	2,025	1,924	1,981	64,500	64,550	2,097	1,990	2,053
60,550	60,600	1,955	1,859	1,911	62,550	62,600	2,027	1,926	1,982	64,550	64,600	2,099	1,992	2,054
60,600	60,650	1,957	1,861	1,912	62,600	62,650	2,028	1,927	1,984	64,600	64,650	2,100	1,994	2,056
60,650	60,700	1,958	1,863	1,914	62,650	62,700	2,030	1,929	1,986	64,650	64,700	2,102	1,995	2,058
60,700	60,750	1,960	1,864	1,916	62,700	62,750	2,032	1,931	1,988	64,700	64,750	2,104	1,997	2,060
60,750	60,800	1,962	1,866	1,918	62,750	62,800	2,034	1,932	1,990	64,750	64,800	2,106	1,999	2,062
60,800	60,850	1,964	1,868	1,920	62,800	62,850	2,036	1,934	1,991	64,800	64,850	2,108	2,000	2,063
60,850	60,900	1,966	1,869	1,921	62,850	62,900	2,037	1,936	1,993	64,850	64,900	2,109	2,002	2,065
60,900	60,950	1,967	1,871	1,923	62,900	62,950	2,039	1,937	1,995	64,900	64,950	2,111	2,004	2,067
60,950	61,000	1,969	1,873	1,925	62,950	63,000	2,041	1,939	1,997	64,950	65,000	2,113	2,005	2,069
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	1,971	1,874	1,927	63,000	63,050	2,043	1,941	1,999	If you are:	and line 37 is at least:	but less than:	Your City of New York tax is:	
61,050	61,100	1,973	1,876	1,929	63,050	63,100	2,045	1,942	2,000					
61,100	61,150	1,975	1,878	1,930	63,100	63,150	2,046	1,944	2,002	Single				
61,150	61,200	1,976	1,879	1,932	63,150	63,200	2,048	1,946	2,004	or	65,000		\$2,114 plus	
61,200	61,250	1,978	1,881	1,934	63,200	63,250	2,050	1,947	2,006	Married filing separately			3.592% (.03592)	
61,250	61,300	1,980	1,883	1,936	63,250	63,300	2,052	1,949	2,008				of amount	
61,300	61,350	1,982	1,884	1,938	63,300	63,350	2,054	1,951	2,009				over \$65,000	
61,350	61,400	1,984	1,886	1,939	63,350	63,400	2,055	1,952	2,011	Married filing jointly *	65,000	90,000	\$2,006 plus	
61,400	61,450	1,985	1,888	1,941	63,400	63,450	2,057	1,954	2,013				3.315375% (.03315375)	
61,450	61,500	1,987	1,889	1,943	63,450	63,500	2,059	1,956	2,015				of amount	
61,500	61,550	1,989	1,891	1,945	63,500	63,550	2,061	1,957	2,017				over \$65,000	
61,550	61,600	1,991	1,893	1,947	63,550	63,600	2,063	1,959	2,018					
61,600	61,650	1,993	1,894	1,948	63,600	63,650	2,064	1,960	2,020		90,000		\$2,835 plus	
61,650	61,700	1,994	1,896	1,950	63,650	63,700	2,066	1,962	2,022				3.592% (.03592)	
61,700	61,750	1,996	1,897	1,952	63,700	63,750	2,068	1,964	2,024				of amount	
61,750	61,800	1,998	1,899	1,954	63,750	63,800	2,070	1,965	2,026				over \$90,000	
61,800	61,850	2,000	1,901	1,956	63,800	63,850	2,072	1,967	2,027					
61,850	61,900	2,002	1,902	1,957	63,850	63,900	2,073	1,969	2,029					
61,900	61,950	2,003	1,904	1,959	63,900	63,950	2,075	1,970	2,031					
61,950	62,000	2,005	1,906	1,961	63,950	64,000	2,077	1,972	2,033					
										Head of a household	65,000		\$2,070 plus	
													3.592% (.03592)	
													of amount	
													over \$65,000	

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



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, 2001. (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	Cattaraugus (Cont'd)	Chenango	Delaware (Cont'd)
Albany 005	Cuba-Rushford 138	Afton 003	Margaretville 375
Berne-Knox-Westerlo 050	Ellicottville 181	Bainbridge Guilford 031	Oneonta 464
Bethlehem 051	Forestville 198	Brookfield 070	Roscoe 545
Cairo-Durham 076	Franklinville 205	Chenango Forks 107	Roxbury 547
Cohoes 122	Frewsburg 208	Cincinnatus 113	Sidney 586
Duanesburg 153	Gowanda 230	De Ruyter 141	South Kortright 601
Green Island 236	Griffith Institute (Springville) 244	Gilbertsville-Mt. Upton 222	Stamford 620
Greenville 240	Hinsdale 277	Greene 238	Sullivan West (Delaware Valley-Jeff Youngsville- Narrowsburg) 143
Guilderland 246	Olean 462	Harpursville 259	Unatego (Otego-Unadilla) 649
Maplewood (Colonie) 371	Pine Valley (South Dayton) 497	Norwich 455	Walton 663
Menands 388	Pioneer (Yorkshire) 498	Otselic Valley (Georgetown- South Otselic) 606	Worcester 711
Middleburgh 393	Portville 512	Oxford 475	
Mohonasen-Draper (Rotterdam) 402	Randolph 522	Sherburne-Earlvile 582	Dutchess
Niskayuna 439	Randolph Academy 723	Sidney 586	Arlington 022
North Colonie 443	Salamanca 556	Unadilla Valley (New Berlin- South New Berlin) 422	Beacon 040
Ravena-Coeymans-Selkirk 524	West Valley 690	Whitney Point 703	Carmel 089
Schalmont (Rotterdam) 568			Dover Union Free 149
Schoharie 572	Cayuga	Clinton	Haldane (Philipstown) 249
South Colonie 595	Auburn 025	Ausable Valley (Keeseville) 026	Hyde Park 293
Voorheesville 660	Cato Meridian 092	Beekmantown 043	Millbrook 396
Watervliet 674	Groton 245	Chateaugay 102	Pawling 483
Allegany	Hannibal 257	Chazy 105	Pine Plains 496
Alfred Almond 010	Homer 281	N. Eastern Clinton 418	Poughkeepsie 514
Andover 017	Jordan Elbridge 315	Northern Adirondack 453	Red Hook 526
Arkport 021	Moravia 407	Peru 492	Rhinebeck 531
Belfast 044	Oswego 472	Plattsburgh 503	Spackenkill 612
Bolivar-Richburg 054	Port Byron 507	Saranac (Dannemora) 560	Taconic Hills (Copake) 632
Canaseraga 083	Red Creek 525	Saranac Lake 561	Wappingers Falls 665
Cuba-Rushford 138	Skaneateles 588		Webutuck (Northeast) 680
Fillmore 192	Southern Cayuga 609	Columbia	
Friendship 209	Union Springs 650	Chatham 103	Erie
Genesee Valley (Angelica-Belmont) 018	Weedsport 681	East Greenbush 158	Akron 004
Greenwood 242	Chautauqua	Germantown 221	Alden 007
Hinsdale 277	Bemus Point 048	Hudson 289	Amherst 719
Keshequa (Dalton-Nunda) 320	Brocton 067	Kinderhook (Ichabod Crane) 294	Attica 024
Letchworth (Gainesville) 339	Cassadaga Valley 091	New Lebanon 426	Buffalo 073
Pioneer (Yorkshire) 498	Chautauqua Lake (Mayville) 104	Pine Plains 496	Cheektowaga 106
Portville 512	Clymer 119	Red Hook 526	Cheektowaga-Maryvale 378
Scio 575	Dunkirk 155	Schodack 571	Cheektowaga-Sloan 589
Wellsville 683	Falconer 189	Taconic Hills (Copake) 632	Clarence 114
Whitesville 702	Forestville 198	Webutuck (Northeast) 680	Cleveland Hill 115
Broome	Fredonia 206		Depew 145
Afton 003	Frewsburg 208	Cortland	East Aurora 156
Bainbridge Guilford 031	Gowanda 230	Cincinnatus 113	Eden 171
Binghamton 053	Jamestown 306	Cortland 134	Frontier 210
Chenango Forks 107	Panama 479	De Ruyter 141	Gowanda 230
Chenango Valley 108	Pine Valley (South Dayton) 497	Dryden 152	Grand Island 232
Cincinnatus 113	Randolph 522	Fabius-Pompey 187	Griffith Institute (Springville) 244
Deposit 146	Ripley 536	Greene 238	Hamburg 251
Greene 238	Sherman 583	Groton 245	Holland 278
Harpursville 259	Silver Creek 587	Homer 281	Iroquois 300
Johnson City 313	Southwestern at Jamestown 611	Marathon 372	Kenmore-Town of Tonawanda 319
Maine Endwell 364	Westfield 692	McGraw 385	Lackawanna 326
Marathon 372	Chemung	Newark Valley 432	Lake-Shore (Evans-Brant) 330
Newark Valley 432	Corning 132	Tully 646	Lancaster 332
South Mountain-Hickory 720	Elmira 182	Whitney Point 703	Maryvale (Cheektowaga) 378
Susquehanna Valley 627	Elmira Heights 183		North Collins 442
Union-Endicott 651	Horseheads 287	Delaware	Orchard Park 468
Vestal 658	Newfield 436	Andes 016	Pioneer (Yorkshire) 498
Whitney Point 703	Odessa Montour 460	Bainbridge Guilford 031	Silver Creek 587
Windsor 710	Spencer Van Etten 613	Charlotte Valley 101	Sloan (Cheektowaga) 589
Cattaraugus	Watkins Glen 675	Delhi 144	Sweet Home 628
Allegany-Limestone 011	Waverly 676	Deposit 146	Tonawanda (City of) 638
Cattaraugus-Little Valley 094		Downsville 150	West Seneca 689
		Franklin 203	Williamsville 706
		Gilboa Conesville 223	
		Hancock 256	
		Jefferson 310	
		Livingston Manor 349	



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	Nassau
Westport 696	Dolgeville 148		Amityville 014
Willsboro 707	Fort Plain 201	Madison	Baldwin 032
Franklin	Frankfort-Schuyler 202	Brookfield 070	Bellmore 046
Ausable Valley (Keeseville) 026	Herkimer 268	Canastota 084	Bellmore-Merrick CHS*
Brasher Falls (St. Lawrence) 058	Holland Patent 279	Cazenovia 095	Bethpage 052
Brushton Moira 072	Ilion 295	Chittenango 111	Carle Place 088
Chateaugay 102	Little Falls 346	De Ruyter 141	Cold Spring Harbor 123
Malone 365	Mohawk 401	East Syracuse-Minoa 167	East Meadow 162
Northern Adirondack 453	Mount Markham (Bridgewater- W. Winfield) 412	Edmeston 174	East Rockaway 166
Salmon River 558	New Hartford 424	Fabius-Pompey 187	East Williston 168
Saranac Lake 561	Oppenheim Ephratah 467	Fayetteville-Manlius 370	Elmont 184
St. Regis Falls 619	Owen D. Young (Hornesville) 474	Hamilton 252	Farmingdale 191
Tupper Lake 647	Poland 506	Madison 361	Floral Park (Bellerose) 195
Fulton	Remsen 528	Morrisville Eaton 411	Franklin Square 204
Amsterdam 015	Richfield Springs 533	Mount Markham (Bridgewater- W. Winfield) 412	Freeport 207
Broadalbin-Perth 065	Sauquoit Valley 564	Oneida (Sylvan Beach) 463	Garden City 214
Dolgeville 148	St. Johnsville 618	Otselic Valley (Georgetown- South Otselic) 606	Glen Cove 224
Edinburg 173	Town of Webb 639	Sherburne-Earlville 582	Great Neck 234
Fonda Fultonville 197	West Canada Valley 685	Sherrill 584	Hempstead 265
Fort Plain 201	Whitesboro 701	Stockbridge Valley 624	West Hempstead 687
Galway 212	Jefferson	Unadilla Valley (New Berlin- South New Berlin) 422	Herricks 270
Gloversville 227	Alexandria Bay (Alexandria) 009	Waterville 673	Hewlett Woodmere 272
Johnstown 314	Belleville-Henderson 045		Hicksville 273
Mayfield 383	Carthage 090	Monroe	Island Park 302
Northville 454	Copenhagen 129	Avon 029	Island Trees 303
Oppenheim Ephratah 467	General Brown 217	Brighton 063	Jericho 311
St. Johnsville 618	Gouverneur 229	Brockport 066	Lawrence 337
Wheelerville 698	Hammond (Alexandria Common) 253	Byron Bergen 075	Levittown 340
Geneseo	Indian River 297	Caledonia Mumford 077	Locust Valley 352
Akron 004	La Fargeville 324	Churchville Chili 112	Long Beach 353
Albion 006	Lyme 356	East Irondequoit 160	Lynbrook 357
Alden 007	Sackets Harbor (Hounsfield) 288	East Rochester 165	Malverne 366
Alexander 008	Sandy Creek 559	Fairport 188	Manhasset 368
Attica 024	South Jefferson 600	Gates Chili 216	Massapequa 379
Batavia 036	Thousand Islands 634	Greece 235	Merrick 389
Brockport 066	Watertown 672	Hilton 276	North Merrick 444
Byron Bergen 075	Lewis	Holley 280	Mineola 398
Caledonia Mumford 077	Adirondack (Boonville) 002	Honeoye Falls-Lima 283	New Hyde Park-Garden City Park 425
Elba 177	Beaver River 041	Irondequoit (West Irondequoit) 299	North Bellmore 441
Le Roy 338	Camden 079	East Irondequoit 160	North Merrick 444
Medina 387	Carthage 090	Kendall 318	North Shore (Sea Cliff) 448
Oakfield Alabama 458	Copenhagen 129	Penfield 488	Oceanside 459
Pavilion 482	Harrisville 261	Pittsford 500	Oyster Bay-East Norwich 476
Pembroke 487	Lowville 355	Rochester 538	Plainedge 501
Royalton Hartland 548	Sandy Creek 559	East Rochester 165	Plainview-Old Bethpage 502
Wyoming 714	South Jefferson 600	Rush Henrietta 549	Port Washington 511
Greene	South Lewis 602	Spencerport 614	Rockville Centre 539
Cairo-Durham 076	Livingston	Victor 659	Roosevelt 544
Catskill 093	Avon 029	Wayne 678	Roslyn 546
Coxsackie Athens 135	Caledonia Mumford 077	Webster 679	Seaford 577
Gilboa Conesville 223	Canaseraga 083	Wheatland Chili 697	Sewanhaka*
Greenville 240	Dansville 140		Syosset 630
Hunter Tannersville 291	Geneseo 218	Montgomery	Uniondale 652
Margaretville 375		Amsterdam 015	Valley Stream CHS*
Onteora 466		Broadalbin-Perth 065	Valley Stream Hempstead-13 655
Ravena-Coeymans-Selkirk 524		Canajoharie 081	Valley Stream Hempstead-24 656
Windham-Ashland-Jewett 709		Cherry Valley-Springfield 616	Valley Stream Hempstead-30 657
		Cobleskill-Richmondville 120	Wantagh 664
		Duanesburg 153	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	Cooperstown 128	Hammond (Alexandria Common) 253
Brooklyn (Kings County) 071	East Bloomfield (Bloomfield) 157	Edmeston 174	Harrisville 261
Manhattan (NY County) 369	Geneva 219	Franklin 203	Hermon Dekalb 269
Queens 519	Honeoye 282	Gilbertsville-Mt. Upton 222	Heuvelton 271
Staten Island (Richmond County) 622	Honeoye Falls-Lima 283	Laurens 336	Indian River 297
Niagara	Livonia 350	Milford 395	Lisbon 345
Akron 004	Lyons 360	Morris 409	Madrid Waddington 362
Barker 035	Manchester-Shortsville (Red Jacket) 527	Mount Markham (Bridgewater-W. Winfield) 412	Massena 380
Lewiston Porter 341	Marcus Whitman (Gorham-Middlesex) 374	Oneonta 464	Morristown 410
Lockport 351	Naples 420	Owen D. Young (Hornesville) 474	Norwood Norfolk 456
Medina 387	Newark 431	Richfield Springs 533	Ogdensburg 461
Newfane 435	Palmyra-Macedon 478	Schenevus (Andrew S. Draper) 570	Parishville-Hopkinton 480
Niagara Falls 437	Penn Yan 489	Sharon Springs 579	Potsdam 513
Niagara Wheatfield 438	Phelps-Clifton Springs 493	Sidney 586	Salmon River 558
North Tonawanda 450	Pittsford 500	Unadilla Valley (New Berlin-South New Berlin) 422	St. Regis Falls 619
Royalton Hartland 548	Victor 659	Unatego (Otego-Unadilla) 649	Tupper Lake 647
Star Point 621	Wayland-Cohocton 677	Worcester 711	Saratoga
Wilson 708	Orange	Putnam	Amsterdam 015
Oneida	Chester 110	Brewster 060	Ballston Spa 034
Adirondack (Boonville) 002	Cornwall 133	Carmel 089	Broadalbin-Perth 065
Brookfield 070	Eldred 178	Garrison 215	Burnt Hills-Ballston Lake 074
Camden 079	Florida (S.S. Seward) 196	Haldane (Philipstown) 249	Corinth 131
Central Square 098	Goshen 228	Lakeland (Shrub Oak) 331	Edinburg 173
Clinton 117	Greenwood Lake 243	Mahopac 363	Galway 212
Holland Patent 279	Haverstraw-Stony Point (North Rockland) 445	North Salem 447	Hadley Luzerne 247
Madison 361	Highland Falls 275	Pawling 483	Hudson Falls 290
Mount Markham (Bridgewater-W. Winfield) 412	Kiryas Joel Village 725	Putnam Valley 518	Mechanicville 386
New Hartford 424	Marlboro 377	Wappingers Falls 665	Niskayuna 439
New York Mills 430	Middletown 394	Rensselaer	Northville 454
Oneida (Sylvan Beach) 463	Minisink Valley 400	Averill Park (George Washington) 027	Saratoga Springs 562
Oriskany 469	Monroe Woodbury 403	Berlin 049	Schuylerville 574
Poland 506	Newburgh 433	Brittonkill (Brunswick Central) 064	Scotia Glenville 576
Remsen 528	Pine Bush 495	Cambridge 078	Shenendehowa 581
Rome 541	Port Jervis 510	East Greenbush 158	South Glens Falls 597
Sauquoit Valley 564	Ramapo (Suffern) 626	Hoosic Valley 284	Stillwater 623
Sherrill (Vernon-Verona) 584	Tuxedo 648	Hoosick Falls 285	Waterford-Halfmoon 670
Stockbridge Valley 624	Valley (Montgomery) 405	Kinderhook (Ichabod Crane) 294	Schenectady
Town of Webb 639	Walkkill 662	Lansingburgh 334	Amsterdam 015
Utica 653	Warwick Valley 668	Mechanicville 386	Burnt Hills-Ballston Lake 074
Waterville 673	Washingtonville 669	New Lebanon 426	Duanesburg 153
West Canada Valley 685	Orleans	North Greenbush (Williams) 704	Galway 212
Westmoreland 695	Albion 006	Rensselaer 530	Mohonasen-Draper (Rotterdam) 402
Whitesboro 701	Barker 035	Schodack 571	Niskayuna 439
Onondaga	Brockport 066	Stillwater 623	Schalmont (Rotterdam) 568
Baldwinsville 033	Byron Bergen 075	Troy 642	Schenectady 569
Cato Meridian 092	Holley 280	Wynantskill 713	Schoharie 572
Cazenovia 095	Kendall 318	Rockland	Scotia Glenville 576
Central Square 098	Lyndonville 359	Clarkstown (New City) 423	South Colonie 595
Chittenango 111	Medina 387	East Ramapo (Spring Valley) 615	Schoharie
De Ruyter 141	Oakfield Alabama 458	Haverstraw-Stony Point (North Rockland) 445	Berne-Knox-Westerlo 050
East Syracuse-Minoa 167	Royalton Hartland 548	Nanuet 419	Cairo-Durham 076
Fabius-Pompey 187	Oswego	Nyack 457	Canajoharie 081
Fayetteville-Manlius 370	Altmar Parish-Williamstown 012	Pearl River 484	Charlotte Valley 101
Homer 281	Camden 079	Ramapo (Suffern) 626	Cobleskill-Richmondville 120
Jamesville-Dewitt 307	Cato Meridian 092	S. Orangetown 605	Duanesburg 153
Jordan Elbridge 315	Central Square 098	St. Lawrence	Fonda Fultonville 197
La Fayette 325	Fulton 211	Alexandria Bay (Alexandria) 009	Gilboa Conesville 223
Liverpool 348	Hannibal 257	Brasher Falls (St. Lawrence) 058	Greenville 240
Lyncourt (Salina) 358	Mexico 390	Canton 087	Jefferson 310
Marcellus 373	Oswego 472	Clifton Fine 116	Middleburgh 393
Moravia 407	Phoenix 494	Colton Pierrepont 124	Schoharie 572
North Syracuse 449	Pulaski 516	Edwards-Knox 724	Sharon Springs 579
Onondaga 465	Sandy Creek 559	Gouverneur 229	Stamford 620
Phoenix 494	South Jefferson 600	Schuyler	Bradford 057
Skaneateles 588	Otsego	Brushton Moira 072	Corning 132
Solvay 593	Bainbridge Guilford 031	Canton 087	Dundee 154
Syracuse 631	Charlotte Valley 101	Clifton Fine 116	Hammondsport 254
East Syracuse (Minoa) 167	Cherry Valley-Springfield 616	Colton Pierrepont 124	Horseheads 287
North Syracuse 449	Cobleskill-Richmondville 120	Edwards-Knox 724	Odessa Montour 460
Tully 646		Gouverneur 229	South Seneca 607
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 (Cont'd)	Wayne (Cont'd)
Spencer Van Etten 613	West Islip 688	Cortland 134	Red Creek 525
Trumansburg 643	Kings Park 321	Dryden 152	Sodus 592
Watkins Glen 675	Lindenhurst 344	Groton 245	Victor 659
Seneca	Longwood (Middle Island) 392	Homer 281	Wayne 678
Clyde-Savannah 118	Mattituck (Cutchogue) 382	Ithaca 305	Webster 679
Geneva 219	Middle Country 391	Lansing 333	Williamson 705
Lyons 360	Miller Place 397	Moravia 407	Westchester
Phelps-Clifton Springs 493	Montauk 404	Newark Valley 432	Ardsley 019
Romulus 542	Mount Sinai 414	Newfield 436	Armonk (Byram Hills) 023
Seneca Falls 578	New Suffolk 429	Odessa Montour 460	Bedford (Mt. Kisco) 042
South Seneca 607	North Babylon 440	Southern Cayuga 609	Blind Brook-Rye (Ridge Street) 535
Trumansburg 643	Northport-East Northport 452	Spencer Van Etten 613	Briarcliff Manor 061
Waterloo (Border City) 671	Oysterponds 477	Trumansburg 643	Bronxville 069
Steuben	Patchogue-Medford 481	Ulster	Chappaqua 100
Addison 001	Port Jefferson 509	Ellenville 180	Croton Harmon 136
Alfred Almond 010	Quogue 521	Fallsburgh 190	Dobbs Ferry 147
Andover 017	East Quogue 164	Highland 274	Eastchester 169
Arkport 021	Remsenburg-Speonk 529	Kingston 322	Edgemont 172
Avoca 028	Riverhead 537	Livingston Manor 349	Elmsford 185
Bath (Haverling) 037	Rocky Point 540	Margaretville 375	Greenburgh 237
Bradford 057	Sachem (Holbrook) 553	Marlboro 377	Harrison 260
Campbell-Savona 080	Sag Harbor 554	New Paltz 427	Hastings-on-Hudson 263
Canaseraga 083	Sagaponack 555	Onteora 466	Hendrick Hudson 267
Canisteo 086	Sayville 566	Pine Bush 495	Irvington 301
Corning 132	Shelter Island 580	Rondout Valley 543	Katonah Lewisboro 316
Dansville 140	Shoreham-Wading River 585	Saugerties 563	Lakeland (Shrub Oak) 331
Elmira 182	Smithtown 590	Tri Valley 640	Mamaroneck 367
Greenwood 242	South Country (South Haven) 596	Valley (Montgomery) 405	Mt. Pleasant Central 417
Hammondsport 254	South Huntington 599	Walkkill 662	Mount Vernon 416
Hornell 286	South Manor (West Manor) 603	Warren	New Rochelle 428
Jasper-Troupsburg 308	Southampton 608	Bolton 055	North Salem 447
Naples 420	Southold 610	Corinth 131	Ossining 471
Penn Yan 489	Springs 617	Glens Falls 225	Peekskill 485
Prattsburg 515	Three Village 635	Glens Falls Common	Pelham 486
Wayland-Cohocton 677	Tuckahoe Common	(Abraham Wing) 226	Pleasantville 504
Whitesville 702	(Southampton) 645	Hadley Luzerne 247	Pocantico Hills 505
Suffolk	Wainscott 661	Hudson Falls 290	Port Chester-Rye 508
Amagansett 013	West Babylon 684	Johnsburg 312	Putnam Valley 518
Amityville 014	West Islip 688	Lake George 327	Rye 551
Babylon 030	Westhampton Beach 693	Minerva 399	Rye Neck 552
North Babylon 440	William Floyd (Mastic Beach) 381	North Warren 451	Scarsdale 567
West Babylon 684	Wyandanch 712	Queensbury 520	Somers 594
Bay Shore 038	Sullivan	Schroon Lake 573	Tarrytown 633
Bayport Blue Point 039	Eldred 178	Ticonderoga 636	Tuckahoe 644
Brentwood 059	Ellenville 180	Warrensburg 666	Valhalla 654
Bridgehampton 062	Fallsburgh 190	Washington	White Plains 699
Center Moriches 096	Liberty 342	Argyle 020	Yonkers 715
Central Islip 097	Livingston Manor 349	Cambridge 078	Yorktown Heights (Yorktown) 717
Cold Spring Harbor 123	Minisink Valley 400	Fort Ann 199	Wyoming
Commack 125	Monticello 406	Fort Edward 200	Alden 007
Comsewogue	Pine Bush 495	Granville 233	Alexander 008
(Brookhaven) 126	Port Jervis 510	Greenwich 241	Attica 024
Connetquot 127	Sullivan West (Delaware Valley- Jeff Youngsville- Narrowsburg) 143	Hartford 262	Fillmore 192
Copiague 130	Jeff Youngsville- Narrowsburg) 143	Hoosic Valley 284	Holland 278
Deer Park 142	Roscoe 545	Hoosick Falls 285	Iroquois 300
East Hampton 159	Tri Valley 640	Hudson Falls 290	Keshequa (Dalton-Nunda) 320
East Islip 161	Tioga	Lake George 327	Letchworth (Gainesville) 339
East Moriches 163	Candor 085	Putnam 517	Pavilion 482
East Quogue 164	Dryden 152	Salem 557	Perry 490
Eastport 170	Ithaca 305	Schuylerville 574	Pioneer (Yorkshire) 498
Eastport-South Manor CHS*	Maine Endwell 364	Stillwater 623	Warsaw 667
Elwood 186	Marathon 372	Whitehall 700	Wyoming 714
Farmingdale 191	Newark Valley 432	Wayne	York 716
Fire Island (Ocean Beach) 193	Owego-Apalachin 473	Cato Meridian 092	Yates
Fishers Island 194	Spencer Van Etten 613	Clyde-Savannah 118	Dundee 154
Greenport 239	Tioga 637	Gananda 213	Geneva 219
Half Hollow Hills 250	Union-Endicott 651	Lyons 360	Marcus Whitman (Gorham- Middlesex) 374
Hampton Bays 255	Vestal 658	Marion 376	Naples 420
Harborfields 258	Waverly 676	North Rose-Wolcott 446	Penn Yan 489
Hauppauge 264	Whitney Point 703	Newark 431	Prattsburg 515
Huntington 292	Tompkins	Palmyra-Macedon 478	
South Huntington 599	Candor 085	Penfield 488	
Islip 304		Phelps-Clifton Springs 493	
Central Islip 097		Port Byron 507	
East Islip 161			

* Do not use a high school district (CHS) in Eastport-South Manor. Use the code number for the elementary school district where you live.



Employee's Withholding Allowance Certificate

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

Print or type	First name and middle initial	Last name	Your social security number
	Permanent mailing address (number and street or rural route)		Apartment number
	City, village or post office	State	ZIP code
			<input type="checkbox"/> Single/Head of household <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher single rate <input type="checkbox"/> Qualifying widow(er) Note: If married but legally separated, check the <i>Single/Head of household</i> box.

Complete the worksheet on page 3 before making any entries.

1 Total number of allowances you are claiming for New York State and the city of Yonkers, if applicable (from line 20)	1
Lines 2 and 3 apply only to city of New York taxpayers.	
2 Allowances for New York State credits, if applicable (from lines 8 through 13 on page 3)	2
3 Total number of allowances for city of New York (subtract line 2 from line 1)	3
Use lines 4, 5, and 6 below to have additional withholding per pay period under special agreement with your employer.	
4 New York State amount	4
5 City of New York amount	5
6 City of Yonkers amount	6

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Employee's signature	Date
----------------------	------

Employer's name and address <i>(Employer: complete this section only if you must send a copy of this form to the NYS Tax Department.)</i>	Employer identification number
--	--------------------------------

Employers only: Please check the appropriate box(es) to indicate why you are sending a copy of this form to New York State:

- Employee is a new hire
- Employee claims more than 14 exemption allowances for New York State

Need help?

Tax information: 1 800 225-5829
Forms and publications: 1 800 462-8100
Refund status: Access our Web site or call 1 800 443-3200;
if electronically filed: 1 800 353-0708;
direct deposit refunds: 1 800 321-3213
From outside the U.S. and outside Canada: (518) 485-6800
Fax-on-demand forms: 1 800 748-3676
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Internet access: www.tax.state.ny.us
Estimated tax: Access our Web site to check your balance and reconcile your account.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8, Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and Canada, call (518) 485-6800.

Employee: detach this page and give it to your employer.

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Employee's Withholding Allowance Certificate Worksheet

Part I - Complete this part to figure your withholding allowances.

7 Enter the number of dependents that you will claim on your state return (<i>do not include yourself or, if married, your spouse</i>)	7	
For lines 8, 9, and 10, enter "1" for each credit you expect to claim on your state return.		
8 College tuition credit	8	
9 New York State household credit	9	
10 Real property tax credit	10	
For lines 11 and 12, enter "3" for each credit you expect to claim on your state return.		
11 Child and dependent care credit	11	
12 Earned income credit	12	
13 Other credits (<i>see instructions</i>)	13	
For lines 14 and 15, enter "2" if either situation applies.		
14 Head of household status and only one job	14	
15 Married couples with only one spouse working and only one job	15	
16 Enter an estimate of your federal adjustments to income, such as alimony you will pay for the tax year and deductible IRA contributions you will make for the tax year. Total estimate \$ _____. Divide this estimate by \$1,000. Drop any fraction and enter the number	16	
17 If you expect to itemize deductions on your state tax return, complete Part II below and enter the number from line 26. All others enter "0"	17	
18 Add lines 7 through 17	18	
19 Married couples with both spouses working, whose total combined income is between \$100,000 and \$150,000, enter the appropriate number from Part III below. All others enter "0"	19	
20 Subtract line 19 from line 18. Enter the result, including negative amounts, here and on line 1. If your employer cannot accommodate negative allowances, enter "0" here and on line 1 and see <i>Avoid underwithholding</i> in the instructions. (<i>If you have more than one job, or if you and your spouse both work, see instructions.</i>)	20	

Part II - Complete this part only if you expect to itemize deductions on your state return.

21 Enter your estimated federal itemized deductions for the tax year	21		
22 Enter your estimated state, local, and foreign income taxes included on line 21	22		
23 Subtract line 22 from line 21	23		
24 Based on your federal filing status, enter the applicable amount from the table below	24		
Standard deduction table			
Single (cannot be claimed as a dependent)	\$ 7,500	Qualifying widow(er)	\$14,200
Single (can be claimed as a dependent)	\$ 3,000	Married filing jointly	\$14,200
Head of household	\$10,500	Married filing separate returns	\$ 6,500
25 Subtract line 24 from line 23 (<i>if line 24 is larger than line 23, enter "0" here and on line 17 above</i>)	25		
26 Divide line 25 by \$1,000. Drop any fraction and enter the result here and on line 17 above	26		

Part III - Chart for married couples with both spouses working whose combined income from all sources is between \$100,000 and \$150,000. Use this chart to compute either the number of allowances to transfer to Part I, line 19, or the dollar amount to transfer to line 4 of Form IT-2104 to request additional withholding. All others do not have to use this chart.

Total income of both spouses	\$100,000	\$105,000	\$110,000	\$115,000	\$120,000	\$125,000	\$130,000	\$135,000	\$140,000	\$145,000	\$145,000
	to 105,000	to 110,000	to 115,000	to 120,000	to 125,000	to 130,000	to 135,000	to 140,000	to 145,000	to 150,000	to 150,000
Allowances for higher wage earner with wages under \$90,000,*	1	2	3	4	5	6	7	8	9	10	
or additional withholding per week **	\$ 1.50	\$ 3.00	\$ 4.50	\$ 6.00	\$ 7.50	\$ 9.00	\$10.50	\$12.00	\$13.50	\$15.00	
Allowances for higher wage earner with wages between \$90,000 and \$110,000, *			1	2	3	4	5	6	7	8	
or additional withholding per week **			\$ 1.50	\$ 3.00	\$ 4.50	\$ 6.00	\$ 7.50	\$ 9.00	\$10.50	\$12.00	
Allowances for higher wage earner with wages between \$110,000 and \$120,000, *							1	2	3	4	
or additional withholding per week **							\$ 1.50	\$ 3.00	\$ 4.50	\$ 6.00	
Allowances for higher wage earner with wages between \$120,000 and \$130,000, *										1	2
or additional withholding per week**										\$ 1.50	\$ 3.00
Higher wage earner with wages over \$130,000	no additional withholding is required										

* Transfer the number of allowances to Part I, line 19, above.
 ** Transfer the dollar amount to line 4 of Form IT-2104. If paid other than weekly, adjust this amount accordingly.

Employee: retain this page for your records.

Instructions

Who should file this form

The certificate, Form IT-2104, is completed by an employee and given to the employer to instruct the employer how much New York State (and New York City and Yonkers) tax to withhold from the employee's pay. The more allowances claimed, the lower the amount of tax withheld.

If you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, this may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers. Complete Form IT-2104 each year and file it with your employer if the number of allowances you may claim is different than on federal Form W-4 or has changed. Common reasons for completing a new Form IT-2104 each year include the following:

- you started a new job;
- you are no longer a dependent;
- your individual circumstances may have changed (for example, you were married or have an additional child);
- you itemize your deductions on your personal income tax return;
- you claim allowances for New York State credits;
- you owed tax or received a large refund when you filed your personal income tax return for the past year;
- you have significantly more or less income from other sources or from another job;
- you no longer qualify for exemption from withholding; **or**
- you have been advised by the Internal Revenue Service that you are entitled to fewer allowances than claimed on your original federal Form W-4, and the disallowed allowances were claimed on your original Form IT-2104.

Employee: detach and give first page to your employer; retain pages 3 and 4 for your records.

Exemption from withholding

You cannot use this Form IT-2104 to claim exemption from withholding.

To claim exemption from income tax withholding, you **must** file Form IT-2104-E, *Certificate of Exemption from Withholding*, with your employer. You must file a new certificate each year that you qualify for exemption. This exemption from withholding is allowable only if you had no New York income tax liability in the prior year, you expect none in the current year, **and** you are over 65 years of age, under 18, or a full-time student under 25. If you are a dependent who is under 18 or a full-time student, you may owe tax if your income is more than \$3,000.

Avoid underwithholding

Form IT-2104, together with your employer's withholding tables, is designed to ensure that the correct amount of tax is withheld from your pay, so that you do not have to pay additional tax when you file your return.

You may **not** claim a withholding allowance for yourself or, if married, your spouse. Claim the number of withholding allowances you figure in Part I on page 3 of this form. If you want more tax withheld, you may claim fewer allowances. If you arrive at negative allowances (less than zero) on lines 1, 3, or 20, and your employer cannot accommodate negative allowances, enter "0" and ask your employer to withhold an additional dollar amount each pay period by completing lines 4, 5, and 6 on the allowance certificate. For each negative allowance claimed, you should have an additional \$2 of tax withheld each week. You may also consider filing estimated tax, especially if you have significant amounts of non-wage income. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information, see the instructions for Form IT-2105, *Estimated Income Tax Payment Voucher*. If you need assistance, see *Need help?* on page 1. **If you claim more than 14 allowances, your employer must send a copy of your Form IT-2104 to the New York State Tax Department.** You may then be asked to verify your allowances.

Income from sources other than wages

— If you have more than \$1,000 of income from sources other than wages (such as interest, dividends, or alimony received), reduce the number of allowances claimed on line 1 of the IT-2104 certificate by one for each \$1,000 of nonwage income. If you arrive at negative allowances (less than zero), see *Avoid underwithholding* above.

Other credits (line 13) — If you will be eligible to claim any credits other than the credits listed, such as an investment tax credit, you may claim additional allowances as follows:

If you expect your New York adjusted gross income to be less than \$50,000, divide the amount of the expected credit by 60 and enter the result (round to the nearest whole number) on line 13.

If you expect your New York adjusted gross income to be more than \$50,000, divide the amount of the expected credit by 70 and enter the result (round to the nearest whole number) on line 13.

Example: *You expect your New York adjusted gross income to exceed \$50,000. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be \$160. Divide the expected credit by 70. $160/70 = 2.2857$. The additional withholding allowance(s) would be 2. Enter 2 on line 13.*

Married couples with both spouses

working — If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. You should each check the box *Married, but withhold at higher single rate* on the certificate front, and divide the total number of allowances that you compute on line 20 between you and your working spouse. Your withholding will better match your total tax if the higher wage-earning spouse claims all of the couple's allowances and the lower wage-earning spouse claims zero allowances. **Do not** claim more total allowances than you are entitled to. If the total income of you and your spouse is between \$100,000 and \$150,000, use the chart in Part III to compute the number of allowances to transfer to Part I, line 19.

Taxpayers with more than one job — If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to. Your withholding will better match your total tax if you claim all of your allowances at your higher-paying job and zero allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or head of household with two or more jobs, reduce the number of allowances by two on line 1 on the certificate you file with your higher-paying job employer. If you arrive at negative allowances (less than zero), see *Avoid underwithholding* above.

Dependents — If you are a dependent of another taxpayer and expect your income to exceed \$3,000, you should reduce your withholding allowances by one for each \$1,000 of income over \$2,500. This will ensure that your employer withholds enough tax.

Following the above instructions will help to ensure that you will not owe additional tax when you file your return.

Heads of households with only one job

If you will use the head-of-household filing status on your state income tax return, check the *Single/Head of household* box on the front of the certificate. If you have only one job, you may also wish to claim two additional withholding allowances on Part I, line 14.

Married couples with only one spouse working

If your spouse does not work and has no income subject to state income tax, check the *Married* box on the front of the certificate. You may also wish to claim two additional allowances on Part I, line 15.

Penalty - A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

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Need help?



Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For tax information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

Refund status: (electronically filed) 1 800 353-0708
(direct deposit) 1 800 321-3213
(all others) 1 800 443-3200

(Automated service for refund status is available 24 hours a day, seven days a week.)

From areas outside the U.S. and outside Canada: (518) 485-6800



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Internet access: www.tax.state.ny.us
(for forms, publications, your refund status, to check your estimated tax account, and other information)

**Hotline for the hearing and speech impaired:**

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

**If you need to write,** address your letter to:

NYS TAX DEPARTMENT
TAXPAYER ASSISTANCE BUREAU
W A HARRIMAN CAMPUS
ALBANY NY 12227

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 POA-1, *Power of Attorney*.

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 '01
PO BOX 61000
ALBANY NY 12261-0001

For all other returns: STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

*If you use a private delivery service other than the U.S. Postal Service, see *Private delivery services* on page 11.