

Additional information

The information on pages 36 through 73 is for use in completing either Form IT-150 or Form IT-201.

Definitions used to determine resident, nonresident, or part-year resident

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.

Domicile

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

You can have only one domicile. Your New York domicile does not change 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, or where your will is located are **not** primary factors in establishing domicile. To determine whether you have, in fact, changed your domicile, you should 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 some may weigh more heavily than others, depending upon your overall lifestyle. If required by the Tax Department, it is the taxpayer's responsibility to produce 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 Newburgh, 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 in 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.

Permanent place of abode

A *permanent place of abode* is a residence (a building or structure where a person can live) that 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 for income tax purposes if:

- a) Your domicile is not New York State but you maintain a permanent place of abode in New York State and spend **184 days or more** (a part of a day is a day for this purpose) in New York State 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. The following formula illustrates this condition:

$$\frac{\text{Number of days in the nonresident portion}}{548} \times 90 = \text{Maximum number of days allowed in New York State}$$

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.

New York City and Yonkers

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.

Additional information *(continued)*

Special accruals

As a full-year New York State resident for 2005, or if you are a full-year New York City resident or New York City part-year resident for 2005, you may have to use special accrual rules (see below) to compute your New York State and New York City personal income tax for 2005.

If you are subject to the special accrual rules, you must file Form IT-201. You cannot file Form IT-150. In addition, you will need to obtain Publication 210, *Change of Resident Status Special Accruals (For tax year 2005)*, to assist you in computing your 2005 tax (see *Need help?* on the back cover).

Full-year New York State residents —

You are subject to the special accrual rules **only** if you have accrued income for 2005 (see below), **and**

- you were a nonresident of New York State on December 31, 2004; or
- you will be a New York State nonresident on January 1, 2006.

You have accrued income for 2005 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2005, but you are reporting that income for federal income tax purposes in tax year 2005; or
- you have an item of income that was fixed and determinable in tax year 2005, but you will be reporting that income for federal income tax purposes in a tax year after 2005.

Full-year and part-year New York City residents —

You are subject to the special accrual rules **only** if you have accrued income for 2005 (see below), **and**

- you were a nonresident of New York City on December 31, 2004, but you were a full-year New York City resident for tax year 2005; or
- you were a full-year New York City resident for 2005 but you will be a New York City nonresident on January 1, 2006; or
- you were a New York City part-year resident for tax year 2005.

You have accrued income for 2005 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2005, but you are reporting that income for federal income tax purposes in tax year 2005; or
- you have an item of income that was fixed and determinable in tax year 2005, but you will be reporting that income for federal income tax purposes in a tax year after 2005; or
- you have an item of income that was fixed and determinable in your 2005 New York City resident period, but that income is not reportable for federal income tax purposes in your 2005 New York City resident period; or
- you have an item of non-New York source income* that was fixed and determinable in your 2005 New York City nonresident period, but that income is not reportable for federal income tax purposes in your 2005 New York City nonresident period.

Special instructions for Form IT-150, line 30

Line 30 New York City resident tax

If one spouse was a resident of New York City for all of 2005 and the other a nonresident for all of 2005, compute on a separate sheet of paper the NYC resident tax on the New York State taxable income of the city resident as if you had filed separate federal returns reduced by the NYC household credit (if applicable). Transfer the amount from your separate sheet to line 30. Be sure to write the name and social security number of the city resident and **Taxable income of New York City resident** on that paper and attach it to your return.

Special instructions for Form IT-150, line 33

Line 33 Yonkers resident income tax surcharge

If one spouse was a resident of Yonkers for all of 2005 and the other a nonresident for all of 2005, compute on a separate sheet of paper the Yonkers resident income tax surcharge on the New York State tax of the Yonkers resident as if you had filed separate federal returns. Transfer the amount from your separate sheet to line 33. Be sure to write the name and social security number of the Yonkers resident and **Yonkers resident income tax surcharge** on that paper and attach it to your return.

Estates and trusts

Estates and trusts are subject to the New York State personal income tax. The fiduciary for an estate or trust must file Form IT-205, *Fiduciary Income Tax Return*. Each beneficiary of an estate or trust must include his or her share of the estate or trust income on Form IT-201. For more information on responsibilities of beneficiaries, see *Beneficiaries (estates and trusts)* on page 81.

Deceased taxpayers

If a taxpayer died after 2004 and before filing a return for 2005, 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-150 or Form IT-201, depending on which federal form was filed. Write **Filing as surviving spouse** in the area where you sign the return. If someone else is the personal representative for the deceased spouse, he or she must also sign the return. The filing due date is the same as if the deceased taxpayer had lived. The person who files the return for the deceased taxpayer should write the deceased taxpayer's date of death in the area indicated near the top of the return.

(continued)

* Non-New York source income is income that is **not** attributable to (1) a business, trade, profession, or occupation carried on in **New York State**, or (2) the ownership of any interest in real or tangible personal property in **New York State**.

Additional information (continued)

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 your partnership carried on a business in New York City, it may also have 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.

Innocent spouse relief

There are three forms of innocent spouse relief: innocent spouse, separation of liability, and equitable relief. You may qualify for relief from full or partial tax liability on a joint return as an *innocent spouse* if: (1) there is an understatement of tax on a joint return because of an omission or error involving income, deduction, credit, or basis; (2) you can show that when you signed the return you did not know and had no reason to know of the understatement; and (3) taking into account all the facts and circumstances, it would be unfair to hold you liable for the understated tax. You may also request a *separation of liability* for any understated tax on a joint return if you and your spouse or former spouse are no longer married, or are legally separated, or have lived apart at all times during the 12-month period prior to the date of filing for relief. If you do not qualify as an innocent spouse or for separation of liability, you may qualify for *equitable relief* if you can show that, taking into account all the facts and circumstances, you should not be held liable for any understatement or underpayment of tax. For more information, see Form IT-285, *Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief)*. You may use Form IT-285 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 defaulted guaranteed student, state university, or city university loan or past-due support or past-due legally enforceable debt owed to 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*. You must complete Form IT-280 and attach it to the back of your original return when filed. (Also see *Disclaiming of spouse's debt* on page 29 (Form IT-150) or page 106 (Form IT-201)).

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.

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

Keep a copy 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.

The Tax Department may ask you to provide copies of these records after you have filed your income tax returns.

You should retain copies of your return for at least seven years after you file your return.

Amending your return

File Form IT-201-X to amend a previously filed New York State income tax return. See *Other forms you may have to file* on page 9.

Paid preparer information

For information relating to the signing of returns by a paid preparer (anyone you pay to prepare your return), e-file mandate for paid preparers, and other requirements relating to paid preparers, see Publication 58, *Information for Income Tax Return Preparers*.

Additional information *(continued)*

Common words and phrases

To save space and enhance clarity, these instructions may use common abbreviations, including:

federal AGI =	federal adjusted gross income
IRC =	Internal Revenue Code
IRS =	Internal Revenue Service
New York AGI =	New York State adjusted gross income
NYS =	New York State
NYC =	New York City

How to get New York City forms

If you need to get tax forms and instructions from the NYC Department of Finance:

Online - Visit www.nyc.gov/finance

By fax - Call Finance's *Tax Fax Service* at **(212) 504-4038** from the phone connected to your fax machine or modem (24 hours a day, 7 days a week).

By mail - Call Finance's *Forms Ordering Service* at **(212) 504-4035** anytime to receive forms and instructions by mail.

For information on NYC business taxes, call *Finance Customer Assistance* at **(212) 504-4036**. For information on NYC property taxes call **(212) 504-4080**. Customer assistance is available weekdays from 8:00 a.m. to 5:00 p.m.

Statute of limitations

Generally, you must file a claim for a credit or refund of an overpayment of income tax within the later of three years from the time you filed the return or two years from the time you paid the tax. If you did not file a return, you must file the claim for a credit or refund within two years from the time you paid the tax.

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 Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, 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?* on the back cover of these instructions for information on ordering forms and publications.) 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, 101 Enterprise Drive, Kingston NY 12401.

Albany – Erie

School districts and code numbers



We have extensively revised this list, updating the names of many school districts. Please check your school district name carefully.

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, 2005. (If you are a New York City resident, look for your

individual county listing.) 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.



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 your school district or code number is not correct.

County

Albany

Albany **005**
 Berne-Knox-Westerlo **050**
 Bethlehem **051**
 Cairo-Durham **076**
 Cohoes **122**
 Duaneburg **153**
 Green Island **236**
 Greenville **240**
 Guilderland **246**
 Maplewood-Colonie **371**
 Menands **388**
 Middleburgh **393**
 Mohonasen **402**
 Niskayuna **439**
 North Colonie **443**
 Ravena-Coeymans-Selkirk **524**
 Schalmont **568**
 Schoharie **572**
 South Colonie **595**
 Voorheesville **660**
 Watervliet **674**

Allegany

Alfred-Almond **010**
 Andover **017**
 Arkport **021**
 Belfast **044**
 Bolivar-Richburg **054**
 Canaseraga **083**
 Canisteo-Greenwood **086**
 Cuba-Rushford **138**
 Dalton-Nunda (Keshequa) **320**
 Fillmore **192**
 Friendship **209**
 Genesee Valley **018**
 Hinsdale **277**
 Letchworth **339**
 Pioneer **498**
 Portville **512**
 Scio **575**
 Wellsville **683**
 Whitesville **702**

Bronx

Bronx **068**

Brooklyn (see Kings)

Broome

Afton **003**
 Bainbridge-Guilford **031**
 Binghamton **053**
 Chenango Forks **107**
 Chenango Valley **108**
 Cincinnatus **113**
 Deposit **146**
 Greene **238**
 Harpursville **259**
 Johnson City **313**
 Maine-Endwell **364**
 Marathon **372**
 Newark Valley **432**
 South Mountain-Hickory **720**
 Susquehanna Valley **627**
 Union-Endicott **651**
 Vestal **658**
 Whitney Point **703**
 Windsor **710**

Cattaraugus

Allegheny-Limestone **011**
 Cattaraugus-Little Valley **094**
 Cuba-Rushford **138**
 Ellicottville **181**
 Forestville **198**
 Franklinville **205**
 Frewsburg **208**
 Gowanda **230**
 Hinsdale **277**
 Olean **462**
 Pine Valley **497**
 Pioneer **498**
 Portville **512**
 Randolph **522**
 Salamanca **556**
 Springville-Griffith Institute **244**
 Ten Broeck Academy and Franklinville **205**
 West Valley **690**

Cayuga

Auburn **025**
 Cato-Meridian **092**
 Groton **245**
 Hannibal **257**
 Homer **281**
 Jordan-Elbridge **315**
 Moravia **407**
 Oswego **472**
 Port Byron **507**
 Red Creek **525**
 Skaneateles **588**
 Southern Cayuga **609**
 Union Springs **650**
 Weedsport **681**

Chautauque

Bemus Point **048**
 Brocton **067**
 Cassadaga Valley **091**
 Chautauque Lake **104**
 Clymer **119**
 Dunkirk **155**
 Falconer **189**
 Forestville **198**
 Fredonia **206**
 Frewsburg **208**
 Gowanda **230**
 Jamestown **306**
 Panama **479**
 Pine Valley **497**
 Randolph **522**
 Ripley **536**
 Sherman **583**
 Silver Creek **587**
 Southwestern **611**
 Westfield Academy and Central **692**

Chemung

Corning-Painted Post **132**
 Elmira **182**
 Elmira Heights **183**
 Horseheads **287**
 Newfield **436**
 Odessa-Montour **460**
 Spencer-Van Etten **613**
 Watkins Glen **675**
 Waverly **676**

Chenango

Afton **003**
 Bainbridge-Guilford **031**
 Brookfield **070**
 Chenango Forks **107**
 Cincinnatus **113**
 DeRuyter **141**
 Gilbertsville-Mount Upton **222**
 Greene **238**
 Harpursville **259**
 Norwich **455**
 Otselic Valley **606**
 Oxford Academy and Central **475**
 Sherburne-Earlville **582**
 Sidney **586**
 Unadilla Valley **422**
 Whitney Point **703**

Clinton

AuSable Valley **026**
 Beekmantown **043**
 Chateaugay **102**
 Chazy **105**
 Northeastern Clinton **418**
 Northern Adirondack **453**
 Peru **492**
 Plattsburgh **503**
 Saranac **560**
 Saranac Lake **561**

Columbia

Chatham **103**
 East Greenbush **158**
 Germantown **221**
 Hudson **289**
 Ichabod Crane **294**
 New Lebanon **426**
 Pine Plains **496**
 Red Hook **526**
 Schodack **571**
 Taconic Hills **632**
 Webutuck (Northeast) **680**

Cortland

Cincinnatus **113**
 Cortland **134**
 DeRuyter **141**
 Dryden **152**
 Fabius-Pompey **187**
 Greene **238**
 Groton **245**
 Homer **281**
 Marathon **372**
 McGraw **385**
 Newark Valley **432**
 Tully **646**
 Whitney Point **703**

Delaware

Andes **016**
 Bainbridge-Guilford **031**
 Charlotte Valley **101**
 Delhi **144**
 Deposit **146**
 Downsville **150**
 Franklin **203**
 Gilboa-Conesville **223**
 Hancock **256**

Delaware (continued)

Jefferson **310**
 Livingston Manor **349**
 Margaretville **375**
 Oneonta **464**
 Roscoe **545**
 Roxbury **547**
 Sidney **586**
 South Kortright **601**
 Stamford **620**
 Sullivan West **143**
 Unatego **649**
 Walton **663**
 Worcester **711**

Dutchess

Arlington **022**
 Beacon **040**
 Carmel **089**
 Dover **149**
 Haldane **249**
 Hyde Park **293**
 Millbrook **396**
 Pawling **483**
 Pine Plains **496**
 Poughkeepsie **514**
 Red Hook **526**
 Rhinebeck **531**
 Spackenkill **612**
 Taconic Hills **632**
 Wappingers **665**
 Webutuck (Northeast) **680**

Erie

Akron **004**
 Alden **007**
 Amherst **719**
 Attica **024**
 Buffalo **073**
 Cheektowaga **106**
 Cheektowaga-Sloan **589**
 Clarence **114**
 Cleveland Hill **115**
 Depew **145**
 East Aurora **156**
 Eden **171**
 Frontier **210**
 Gowanda **230**
 Grand Island **232**
 Hamburg **251**
 Holland **278**
 Iroquois **300**
 Kenmore-Town of Tonawanda **319**
 Lackawanna **326**
 Lake Shore (Evans-Brant) **330**
 Lancaster **332**
 Maryvale **378**
 North Collins **442**
 Orchard Park **468**
 Pioneer **498**
 Silver Creek **587**
 Springville-Griffith Institute **244**
 Sweet Home **628**
 Tonawanda City **638**
 West Seneca **689**
 Williamsville **706**

School districts and code numbers

Essex – Nassau

Essex

AuSable Valley 026
Crown Point 137
Elizabethtown-Lewis 179
Keene 317
Lake Placid 328
Minerva 399
Moriah 408
Newcomb 434
Putnam 517
Saranac Lake 561
Schroon Lake 573
Ticonderoga 636
Westport 696
Willsboro 707

Franklin

AuSable Valley 026
Brasher Falls 058
Brushton-Moira 072
Chateaugay 102
Malone 365
Northern Adirondack 453
Salmon River 558
Saranac Lake 561
St. Regis Falls 619
Tupper Lake 647

Fulton

Amsterdam 015
Broadalbin-Perth 065
Dolgeville 148
Edinburg 173
Fonda-Fultonville 197
Fort Plain 201
Galway 212
Gloversville 227
Johnstown 314
Mayfield 383
Northville 454
Oppenheim-Ephratah 467
Saint Johnsville 618
Wheelerville 698

Genesee

Akron 004
Albion 006
Alden 007
Alexander 008
Attica 024
Batavia 036
Brockport 066
Byron-Bergen 075
Caledonia-Mumford 077
Elba 177
Iroquois 300
Le Roy 338
Medina 387
Oakfield-Alabama 458
Pavilion 482
Pembroke 487
Royalton-Hartland 548
Wyoming 714

Greene

Cairo-Durham 076
Catskill 093
Coxsackie-Athens 135
Gilboa-Conesville 223
Greenville 240
Hunter-Tannersville 291
Margaretville 375
Onteora 466
Ravena-Coeymans-Selkirk 524
Windham-Ashland-Jewett 709

Hamilton

Indian Lake 296
Inlet 298
Lake Pleasant 329
Long Lake 354
Northville 454
Piseco 499
Poland 506
Raquette Lake 523
Wells 682

Herkimer

Adirondack 002
Cherry Valley-Springfield 616
Dolgeville 148
Fort Plain 201
Frankfort-Schuyler 202
Herkimer 268
Holland Patent 279
Ilion 295
Little Falls 346
Mohawk 401
Mount Markham 412
New Hartford 424
Oppenheim-Ephratah 467
Owen D. Young
(Van Hornesville) 474
Poland 506
Remsen 528
Richfield Springs 533
Sauquoit Valley 564
Saint Johnsville 618
Town of Webb 639
West Canada Valley 685
Whitesboro 701

Jefferson

Alexandria 009
Belleville-Henderson 045
Carthage 090
Copenhagen 129
General Brown 217
Gouverneur 229
Hammond 253
Indian River 297
LaFargeville 324
Lyme 356
Sackets Harbor 288
Sandy Creek 559
South Jefferson 600
Thousand Islands 634
Watertown 672

Kings (Brooklyn)

Brooklyn 071

Lewis

Adirondack 002
Beaver River 041
Camden 079
Carthage 090
Copenhagen 129
Harrisville 261
Lowville Academy and
Central 355
Sandy Creek 559
South Jefferson 600
South Lewis 602

Livingston

Avon 029
Caledonia-Mumford 077
Canaseraga 083
Dalton-Nunda (Keshequa) 320

Livingston (continued)

Dansville 140
Geneseo 218
Honeoye 282
Honeoye Falls-Lima 283
Le Roy 338
Livonia 350
Mount Morris 413
Naples 420
Pavilion 482
Perry 490
Wayland-Cohocton 677
Wheatland-Chili 697
York 716

Madison

Brookfield 070
Canastota 084
Cazenovia 095
Chittenango 111
DeRuyter 141
East Syracuse-Minoa 167
Edmeston 174
Fabius-Pompey 187
Fayetteville-Manlius 370
Hamilton 252
Madison 361
Morrisville-Eaton 411
Mount Markham 412
Oneida 463
Otselic Valley 606
Sherburne-Earlville 582
Stockbridge Valley 624
Unadilla Valley 422
Vernon-Verona-Sherrill 584
Waterville 673

Manhattan (see New York)

Monroe

Avon 029
Brighton 063
Brockport 066
Byron-Bergen 075
Caledonia-Mumford 077
Churchville-Chili 112
East Irondequoit 160
East Rochester 165
Fairport 188
Gates Chili 216
Greece 235
Hilton 276
Holley 280
Honeoye Falls-Lima 283
Kendall 318
Penfield 488
Pittsford 500
Rochester 538
Rush-Henrietta 549
Spencerport 614
Victor 659
Wayne 678
Webster 679
West Irondequoit 299
Wheatland-Chili 697

Montgomery

Amsterdam 015
Broadalbin-Perth 065
Canajoharie 081
Cherry Valley-Springfield 616
Cobleskill-Richmondville 120
Duanesburg 153

Montgomery (continued)

Fonda-Fultonville 197
Fort Plain 201
Galway 212
Johnstown 314
Owen D. Young
(Van Hornesville) 474
Saint Johnsville 618
Schalmont 568
Schoharie 572
Scotia-Glenville 576
Sharon Springs 579

Nassau

Amityville 014
Baldwin 032
Bellmore 046
Bellmore-Merrick CHS*
Bethpage 052
Carle Place 088
Cold Spring Harbor 123
East Meadow 162
East Rockaway 166
East Williston 168
Elmont 184
Farmingdale 191
Floral Park-Bellerose 195
Franklin Square 204
Freeport 207
Garden City 214
Glen Cove 224
Great Neck 234
Hempstead 265
Herricks 270
Hewlett-Woodmere 272
Hicksville 273
Island Park 302
Island Trees 303
Jericho 311
Lawrence 337
Levittown 340
Locust Valley 352
Long Beach 353
Lynbrook 357
Malverne 366
Manhasset 368
Massapequa 379
Merrick 389
Mineola 398
New Hyde Park-
Garden City Park 425
North Bellmore 441
North Merrick 444
North Shore 448
Oceanside 459
Oyster Bay-East Norwich 476
Plainedge 501
Plainview-Old Bethpage 502
Port Washington 511
Rockville Centre 539
Roosevelt 544
Roslyn 546
Seaford 577
Sewanhaka CHS*
Syosset 630
Uniondale 652
Valley Stream CHS*
Valley Stream 13 655
Valley Stream 24 656
Valley Stream 30 657
Wantagh 664
Westbury 691
West Hempstead 687

(continued)

* 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.

New York – Staten Island

School districts and code numbers

New York (Manhattan)

Manhattan 369

New York City (see individual counties)

Niagara

Akron 004
 Barker 035
 Lewiston-Porter 341
 Lockport 351
 Medina 387
 Newfane 435
 Niagara Falls 437
 Niagara Wheatfield 438
 North Tonawanda 450
 Royalton-Hartland 548
 Starpoint 621
 Wilson 708

Oneida

Adirondack 002
 Brookfield 070
 Camden 079
 Central Square 098
 Clinton 117
 Holland Patent 279
 Madison 361
 Mount Markham 412
 New Hartford 424
 New York Mills 430
 Oneida 463
 Oriskany 469
 Poland 506
 Remsen 528
 Rome 541
 Sauquoit Valley 564
 Stockbridge Valley 624
 Town of Webb 639
 Utica 653
 Vernon-Verona-Sherrill 584
 Waterville 673
 West Canada Valley 685
 Westmoreland 695
 Whitesboro 701

Onondaga

Baldwinsville 033
 Cato-Meridian 092
 Cazenovia 095
 Central Square 098
 Chittenango 111
 DeRuyter 141
 East Syracuse-Minoa 167
 Fabius-Pompey 187
 Fayetteville-Manlius 370
 Homer 281
 Jamesville-Dewitt 307
 Jordan-Elbridge 315
 LaFayette 325
 Liverpool 348
 Lyncourt 358
 Marcellus 373
 Moravia 407
 North Syracuse 449
 Onondaga 465
 Phoenix 494
 Skaneateles 588
 Solvay 593
 Syracuse 631
 Tully 646
 West Genesee 686
 Westhill 694

Ontario

Bloomfield 157
 Canandaigua 082
 Geneva 219
 Honeoye 282
 Honeoye Falls-Lima 283
 Livonia 350
 Lyons 360
 Manchester-Shortsville
 (Red Jacket) 527
 Marcus Whitman 374
 Naples 420
 Newark 431
 Palmyra-Macedon 478
 Penn Yan 489
 Phelps-Clifton Springs
 (Midlakes) 493
 Pittsford 500
 Victor 659
 Wayland-Cohocton 677

Orange

Chester 110
 Cornwall 133
 Eldred 178
 Florida 196
 Goshen 228
 Greenwood Lake 243
 Highland Falls-
 Fort Montgomery 275
 Kiryas Joel Village 725
 Marlboro 377
 Middletown 394
 Minisink Valley 400
 Monroe-Woodbury 403
 Newburgh 433
 North Rockland 445
 Pine Bush 495
 Port Jervis 510
 Ramapo 626
 Tuxedo 648
 Valley 405
 Wallkill 662
 Warwick Valley 668
 Washingtonville 669

Orleans

Albion 006
 Barker 035
 Brockport 066
 Byron-Bergen 075
 Holley 280
 Kendall 318
 Lyndonville 359
 Medina 387
 Oakfield-Alabama 458
 Royalton-Hartland 548

Oswego

Altmar-Parish-Williamstown 012
 Camden 079
 Cato-Meridian 092
 Central Square 098
 Fulton 211
 Hannibal 257
 Mexico Academy and
 Central 390
 Oswego 472
 Phoenix 494
 Pulaski Academy and
 Central 516
 Sandy Creek 559
 South Jefferson 600

Otsego

Bainbridge-Guilford 031
 Charlotte Valley 101
 Cherry Valley-Springfield 616
 Cobleskill-Richmondville 120
 Cooperstown 128
 Edmeston 174
 Franklin 203
 Gilbertsville-Mount Upton 222
 Laurens 336
 Milford 395
 Morris 409
 Mount Markham 412
 Oneonta 464
 Owen D. Young
 (Van Hornesville) 474
 Richfield Springs 533
 Schenevus
 (Andrew S. Draper) 570
 Sharon Springs 579
 Sidney 586
 Unadilla Valley 422
 Unatego 649
 Worcester 711

Putnam

Brewster 060
 Carmel 089
 Garrison 215
 Haldane 249
 Lakeland 331
 Mahopac 363
 North Salem 447
 Pawling 483
 Putnam Valley 518
 Wappingers 665

Queens

Queens 519

Rensselaer

Averill Park 027
 Berlin 049
 Brunswick (Brittonkill) 064
 Cambridge 078
 East Greenbush 158
 Hoosick Falls 285
 Hoosic Valley 284
 Ichabod Crane 294
 Lansingburgh 334
 Mechanicville 386
 New Lebanon 426
 North Greenbush (Williams) 704
 Rensselaer 530
 Schodack 571
 Stillwater 623
 Troy 642
 Wynantskill 713

Richmond (Staten Island)

Staten Island 622

Rockland

Clarkstown 423
 East Ramapo 615
 Nanuet 419
 North Rockland 445
 Nyack 457
 Pearl River 484
 Ramapo 626
 South Orangetown 605

Saratoga

Amsterdam 015
 Ballston Spa 034
 Broadalbin-Perth 065
 Burnt Hills-Ballston Lake 074
 Corinth 131
 Edinburg 173
 Galway 212
 Hadley-Luzerne 247
 Hudson Falls 290
 Mechanicville 386
 Niskayuna 439
 Northville 454
 Saratoga Springs 562
 Schuylerville 574
 Scotia-Glenville 576
 Shenendehowa 581
 South Glens Falls 597
 Stillwater 623
 Waterford-Halfmoon 670

Schenectady

Amsterdam 015
 Burnt Hills-Ballston Lake 074
 Duanesburg 153
 Galway 212
 Mohonasen 402
 Niskayuna 439
 Schalmont 568
 Schenectady 569
 Schoharie 572
 Scotia-Glenville 576
 South Colonie 595

Schoharie

Berne-Knox-Westerlo 050
 Cairo-Durham 076
 Canajoharie 081
 Charlotte Valley 101
 Cobleskill-Richmondville 120
 Duanesburg 153
 Fonda-Fultonville 197
 Gilboa-Conesville 223
 Greenville 240
 Jefferson 310
 Middleburgh 393
 Schoharie 572
 Sharon Springs 579
 Stamford 620

Schuylers

Bradford 057
 Corning-Painted Post 132
 Dundee 154
 Hammondsport 254
 Horseheads 287
 Odessa-Montour 460
 South Seneca 607
 Spencer-Van Etten 613
 Trumansburg 643
 Watkins Glen 675

Seneca

Clyde-Savannah 118
 Geneva 219
 Lyons 360
 Phelps-Clifton Springs
 (Midlakes) 493
 Romulus 542
 Seneca Falls 578
 South Seneca 607
 Trumansburg 643
 Waterloo 671

Staten Island (see Richmond)

School districts and code numbers

Steuben – Yates

Steuben

Addison 001
 Alfred-Almond 010
 Andover 017
 Arkport 021
 Avoca 028
 Bath 037
 Bradford 057
 Campbell-Savona 080
 Canaseraga 083
 Canisteo-Greenwood 086
 Corning-Painted Post 132
 Dansville 140
 Elmira 182
 Hammondsport 254
 Hornell 286
 Jasper-Troupsburg 308
 Naples 420
 Penn Yan 489
 Prattsburg 515
 Wayland-Cohocton 677
 Whitesville 702

St. Lawrence

Alexandria 009
 Brasher Falls 058
 Brushton-Moira 072
 Canton 087
 Clifton-Fine 116
 Colton-Pierrepoint 124
 Edwards-Knox 724
 Gouverneur 229
 Hammond 253
 Harrisville 261
 Hermon-DeKalb 269
 Heuvelton 271
 Indian River 297
 Lisbon 345
 Madrid-Waddington 362
 Massena 380
 Morristown 410
 Norwood-Norfolk 456
 Ogdensburg 461
 Parishville-Hopkinton 480
 Potsdam 513
 Salmon River 558
 St. Regis Falls 619
 Tupper Lake 647

Suffolk

Amagansett 013
 Amityville 014
 Babylon 030
 Bayport-Blue Point 039
 Bay Shore 038
 Brentwood 059
 Bridgehampton 062
 Center Moriches 096
 Central Islip 097
 Cold Spring Harbor 123
 Commack 125
 Consegogue 126
 Connetquot 127
 Copiague 130
 Deer Park 142
 East Hampton 159
 East Islip 161
 East Moriches 163
 Eastport/South Manor 170
 East Quogue 164
 Elwood 186
 Farmingdale 191
 Fire Island 193
 Fishers Island 194
 Greenport 239
 Half Hollow Hills 250
 Hampton Bays 255

Suffolk (continued)

Harborfields 258
 Hauppauge 264
 Huntington 292
 Islip 304
 Kings Park 321
 Lindenhurst 344
 Longwood 392
 Mattituck-Cutchogue 382
 Middle Country 391
 Miller Place 397
 Montauk 404
 Mount Sinai 414
 New Suffolk 429
 North Babylon 440
 Northport-East Northport 452
 Oysterponds 477
 Patchogue-Medford 481
 Port Jefferson 509
 Quogue 521
 Remsenburg-Speonk 529
 Riverhead 537
 Rocky Point 540
 Sachem 553
 Sagaponack 555
 Sag Harbor 554
 Sayville 566
 Shelter Island 580
 Shoreham-Wading River 585
 Smithtown 590
 Southampton 608
 South Country 596
 South Huntington 599
 Southold 610
 Springs 617
 Three Village 635
 Tuckahoe Common 645
 Wainscott 661
 West Babylon 684
 Westhampton Beach 693
 West Islip 688
 William Floyd 381
 Wyandanch 712

Sullivan

Eldred 178
 Ellenville 180
 Fallsburg 190
 Liberty 342
 Livingston Manor 349
 Minisink Valley 400
 Monticello 406
 Pine Bush 495
 Port Jervis 510
 Sullivan West 143
 Roscoe 545
 Tri-Valley 640

Tioga

Candor 085
 Dryden 152
 Ithaca 305
 Maine-Endwell 364
 Marathon 372
 Newark Valley 432
 Owego Apalachin 473
 Spencer-Van Etten 613
 Tioga 637
 Union-Endicott 651
 Vestal 658
 Waverly 676
 Whitney Point 703

Tompkins

Candor 085
 Cortland 134
 Dryden 152

Tompkins (continued)

Groton 245
 Homer 281
 Ithaca 305
 Lansing 333
 Moravia 407
 Newark Valley 432
 Newfield 436
 Odessa-Montour 460
 Southern Cayuga 609
 Spencer-Van Etten 613
 Trumansburg 643

Ulster

Ellenville 180
 Fallsburg 190
 Highland 274
 Kingston 322
 Livingston Manor 349
 Margaretville 375
 Marlboro 377
 New Paltz 427
 Onteora 466
 Pine Bush 495
 Rondout Valley 543
 Saugerties 563
 Tri-Valley 640
 Valley 405
 Wallkill 662

Warren

Abraham Wing 226
 Bolton 055
 Corinth 131
 Glens Falls 225
 Hadley-Luzerne 247
 Hudson Falls 290
 Johnsburg 312
 Lake George 327
 Minerva 399
 North Warren 451
 Queensbury 520
 Schroon Lake 573
 Ticonderoga 636
 Warrensburg 666

Washington

Argyle 020
 Cambridge 078
 Fort Ann 199
 Fort Edward 200
 Granville 233
 Greenwich 241
 Hartford 262
 Hoosick Falls 285
 Hoosic Valley 284
 Hudson Falls 290
 Lake George 327
 Putnam 517
 Salem 557
 Schuylerville 574
 Stillwater 623
 Whitehall 700

Wayne

Cato-Meridian 092
 Clyde-Savannah 118
 Gananda 213
 Lyons 360
 Marion 376
 North Rose-Wolcott 446
 Newark 431
 Palmyra-Macedon 478
 Penfield 488
 Phelps-Clifton Springs
 (Midlakes) 493
 Port Byron 507

Wayne (continued)

Red Creek 525
 Sodus 592
 Victor 659
 Wayne 678
 Webster 679
 Williamson 705

Westchester

Ardley 019
 Bedford 042
 Blind Brook 535
 Briarcliff Manor 061
 Bronxville 069
 Byram Hills 023
 Chappaqua 100
 Croton-Harmon 136
 Dobbs Ferry 147
 Eastchester 169
 Edgemont 172
 Elmsford 185
 Greenburgh Central 7 237
 Harrison 260
 Hastings-on-Hudson 263
 Hendrick Hudson 267
 Irvington 301
 Katonah-Lewisboro 316
 Lakeland 331
 Mamaroneck 367
 Mount Pleasant 417
 Mount Vernon 416
 New Rochelle 428
 North Salem 447
 Ossining 471
 Peekskill 485
 Pelham 486
 Pleasantville 504
 Pocantico Hills 505
 Port Chester 508
 Putnam Valley 518
 Rye 551
 Rye Neck 552
 Scarsdale 567
 Somers 594
 Tarrytowns 633
 Tuckahoe Union Free 644
 Valhalla 654
 White Plains 699
 Yonkers 715
 Yorktown 717

Wyoming

Alden 007
 Alexander 008
 Attica 024
 Dalton-Nunda (Keshequa) 320
 Fillmore 192
 Holland 278
 Iroquois 300
 Letchworth 339
 Pavilion 482
 Perry 490
 Pioneer 498
 Warsaw 667
 Wyoming 714
 York 716

Yates

Dundee 154
 Geneva 219
 Marcus Whitman 374
 Naples 420
 Penn Yan 489
 Prattsburg 515



Based on Taxable Income - For purposes of this tax table, the taxable income column below is the amount on either line 26 of Form IT-150 or line 38 of Form IT-201.

Example: Mr. and Mrs. Jones are filing a joint return on Form IT-150.

Their taxable income on line 26 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 27 of Form IT-150.



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

Important: If your New York adjusted gross income (line 21 of Form IT-150 or line 33 of Form IT-201) is more than \$100,000, you cannot use these tables. See *Tax Computation - New York AGI of more than \$100,000* on page 52 to compute your tax. Failure to follow these instructions may result in your having to pay interest and penalty if the income tax you report on your return is less than the correct amount.

If your taxable income is -		And you are -			If your taxable income is -		And you are -			If your 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:					Your New York State tax is:					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)



2005 New York State Tax Table

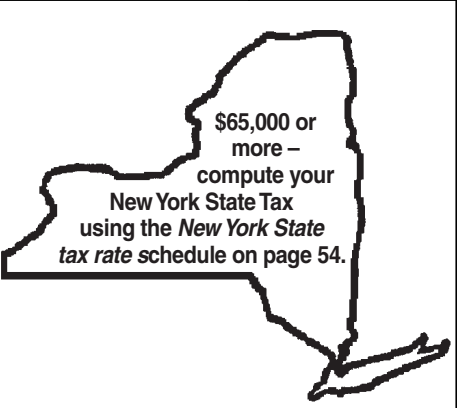
\$6,000 - \$14,999 **45**

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

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



2005 New York State Tax Table

If your taxable income is -		And you are -			If your taxable income is -		And you are -			If your 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:				
61,000	61,050	3.783	3.386	3.617	63,000	63,050	3.920	3.523	3.754	 <p>\$65,000 or more - compute your New York State Tax using the New York State tax rate schedule on page 54.</p>				
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					
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					
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					
61,350	61,400	3.807	3.410	3.641	63,350	63,400	3.944	3.547	3.778					
61,400	61,450	3.811	3.414	3.645	63,400	63,450	3.948	3.551	3.782					
61,450	61,500	3.814	3.417	3.648	63,450	63,500	3.951	3.554	3.785					
61,500	61,550	3.817	3.420	3.651	63,500	63,550	3.954	3.557	3.788					
61,550	61,600	3.821	3.424	3.655	63,550	63,600	3.958	3.561	3.792					
61,600	61,650	3.824	3.427	3.658	63,600	63,650	3.961	3.564	3.795					
61,650	61,700	3.828	3.431	3.662	63,650	63,700	3.965	3.568	3.799					
61,700	61,750	3.831	3.434	3.665	63,700	63,750	3.968	3.571	3.802					
61,750	61,800	3.835	3.438	3.669	63,750	63,800	3.972	3.575	3.806					
61,800	61,850	3.838	3.441	3.672	63,800	63,850	3.975	3.578	3.809					
61,850	61,900	3.841	3.444	3.675	63,850	63,900	3.978	3.581	3.812					
61,900	61,950	3.845	3.448	3.679	63,900	63,950	3.982	3.585	3.816					
61,950	62,000	3.848	3.451	3.682	63,950	64,000	3.985	3.588	3.819					



If the amount on Form IT-150, line 21, or Form IT-201, line 33, is more than \$100,000, see page 52.

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

Tax computation — New York AGI of more than \$100,000:

New York State tax — Find your New York State tax by using *Tax computation worksheet 1* or *2* below, or *3*, *4*, or *5* on page 53.

- If the amount on Form IT-150, line 21, or Form IT-201, line 33, is **more than \$100,000, but not more than \$150,000**; and

your filing status is:

- married filing jointly ② or qualifying widow(er) ⑤; or
- single ① or married filing separately ③, and Form IT-150, line 26, or Form IT-201, line 38, is **\$100,000 or less**; or
- head of household ④, and Form IT-150, line 26, or Form IT-201, line 38, is **\$125,000 or less**;

then you must compute your tax using *Tax computation worksheet 1* below.

Do **not** use the *New York State Tax Table*.

Tax computation worksheet 1

1. Enter your New York adjusted gross income from Form IT-150, line 21, or Form IT-201, line 33 1. _____
2. Enter your taxable income from Form IT-150, line 26, or Form IT-201, line 38 2. _____
3. Multiply line 2 by 6.85% (.0685) 3. _____
4. Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule on page 54* 4.
5. Subtract line 4 from line 3 5. _____
6. Enter the excess of line 1 over \$100,000 or enter \$50,000, whichever amount is less 6. _____
7. Divide line 6 by \$50,000 and round to the fourth decimal place (*cannot exceed 1.0000*) 7. _____
8. Multiply line 5 by line 7 8.
9. **Add lines 4 and 8.**
Enter here and on Form IT-150, line 27, or Form IT-201, line 39. 9. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 9 amount.

- If the amount on Form IT-150, line 21, or Form IT-201, line 33, is **more than \$100,000, but not more than \$150,000**; and

your filing status is:

- single ① or married filing separately ③, and Form IT-150, line 26, or Form IT-201, line 38, is **more than \$100,000**; or
- head of household ④, and Form IT-150, line 26, or Form IT-201, line 38, is **more than \$125,000**;

then you must compute your tax using *Tax computation worksheet 2* below.

Do **not** use the *New York State Tax Table*.

Tax computation worksheet 2

1. Enter your New York adjusted gross income from Form IT-150, line 21, or Form IT-201 line 33 1. _____
2. Enter your taxable income from Form IT-150, line 26, or Form IT-201 line 38 2. _____
3. Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule on page 54* 3.
4. • If single ① or married filing separately ③, enter **\$397** on line 4.
• If head of household ④, enter **\$563** on line 4 4. _____
5. Enter the excess of line 1 over \$100,000 or enter \$50,000, whichever amount is less 5. _____
6. Divide line 5 by \$50,000 and round to the fourth decimal place (*cannot exceed 1.0000*) 6. _____
7. Multiply line 4 by line 6 7.
8. **Add lines 3 and 7.**
Enter here and on Form IT-150, line 27, or Form IT-201, line 39. 8. _____

● If the amount on Form IT-150, line 21, or Form IT-201, line 33, is **more than \$150,000, but not more than \$500,000**; and **your filing status is:**

- married filing jointly ② or qualifying widow(er) ⑤, and Form IT-150, line 26, or Form IT-201, line 38, is **\$150,000 or less**;
- single ① or married filing separately ③, and Form IT-150, line 26, or Form IT-201, line 38, is **\$100,000, or less**; or
- head of household ④, and Form IT-150, line 26, or Form IT-201, line 38, is **\$125,000 or less**;

then you must compute your tax using **Tax computation worksheet 3** below.
Do not use the *New York State Tax Table*.

● If the amount on Form IT-150, line 21, or Form IT-201, line 33, is **more than \$150,000, but not more than \$500,000**; and **your filing status is:**

- married filing jointly ② or qualifying widow(er) ⑤, and Form IT-150, line 26, or Form IT-201, line 38, is **more than \$150,000**;
- single ① or married filing separately ③, and Form IT-150, line 26, or Form IT-201, line 38, is **more than \$100,000**; or
- head of household ④, and Form IT-150, line 26 or Form IT-201, line 38, is **more than \$125,000**;

then you must compute your tax using **Tax computation worksheet 4** below.
Do not use the *New York State Tax Table*.

● If the amount on Form IT-150, line 21, or Form IT-201, line 33, is **more than \$500,000**, then you must compute your tax using **Tax computation worksheet 5** below.
Do not use the *New York State Tax Table*.

Tax computation worksheet 5

1. Enter your taxable income from Form IT-150, line 26, or Form IT-201, line 38 1. _____
2. Multiply line 1 by 7.7% (.077).
Enter here and on Form IT-150, line 27, or Form IT-201, line 39 2. _____

Tax computation worksheet 3

1. Enter your taxable income from Form IT-150, line 26, or Form IT-201, line 38 1. _____
2. Multiply line 1 by 6.85% (.0685).
Enter here and on Form IT-150, line 27, or Form IT-201, line 39 2. _____

Tax computation worksheet 4

1. Enter your New York adjusted gross income from Form IT-150, line 21, or Form IT-201, line 33 1. _____
2. Enter your taxable income from Form IT-150, line 26, or Form IT-201, line 38 2. _____
3. Multiply line 2 by 7.25% (.0725) 3. _____
4. Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule on page 54* 4.
5. Subtract line 4 from line 3 5. _____
6. If married filing jointly ② or qualifying widow(er) ⑤, enter **\$794** on line 6.
If single ① or married filing separately ③, enter **\$397** on line 6.
If head of household ④, enter **\$563** on line 6..... 6. _____
7. Subtract line 6 from line 5.... 7. _____
8. Enter the excess of line 1 over \$150,000 or enter \$50,000 whichever amount is less 8. _____
9. Divide line 8 by \$50,000 and round to the fourth decimal place (*cannot exceed 1.0000*) 9.
10. Multiply line 7 by line 9..
11. Enter amount from line 6.... 11.
12. **Add lines 4, 10, and 11.**
Enter here and on Form IT-150, line 27, or Form IT-201, line 39 ... 12. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 12 amount.

New York State tax rate schedule

— Notes —

Married filing jointly and qualifying widow(er) — filing status ② and ⑤

If Form IT-150, line 26, or Form IT-201, line 38 is:		The tax is:			
over	but not over				
\$ 0	\$16,000	4%	of Form IT-150, line 26, or Form IT-201, line 38		
16,000	22,000	\$640 plus 4.5%	of the excess over \$16,000		
22,000	26,000	910 plus 5.25%	“ “ “ “		22,000
26,000	40,000	1,120 plus 5.9%	“ “ “ “		26,000
40,000	150,000	1,946 plus 6.85%	“ “ “ “		40,000
150,000	500,000	9,481 plus 7.25%	“ “ “ “		150,000
500,000		34,856 plus 7.7%	“ “ “ “		500,000

Single and married filing separately — filing status ① and ③

If Form IT-150, line 26, or Form IT-201, line 38 is:		The tax is:			
over	but not over				
\$ 0	\$8,000	4%	of Form IT-150, line 26, or Form IT-201, line 38		
8,000	11,000	\$320 plus 4.5%	of the excess over \$8,000		
11,000	13,000	455 plus 5.25%	“ “ “ “		11,000
13,000	20,000	560 plus 5.9%	“ “ “ “		13,000
20,000	100,000	973 plus 6.85%	“ “ “ “		20,000
100,000	500,000	6,453 plus 7.25%	“ “ “ “		100,000
500,000		35,453 plus 7.7%	“ “ “ “		500,000

Head of household — filing status ④

If Form IT-150, line 26, or Form IT-201, line 38 is:		The tax is:			
over	but not over				
\$ 0	\$11,000	4%	of Form IT-150, line 26, or Form IT-201, line 38		
11,000	15,000	\$440 plus 4.5%	of the excess over \$11,000		
15,000	17,000	620 plus 5.25%	“ “ “ “		15,000
17,000	30,000	725 plus 5.9%	“ “ “ “		17,000
30,000	125,000	1,492 plus 6.85%	“ “ “ “		30,000
125,000	500,000	8,000 plus 7.25%	“ “ “ “		125,000
500,000		35,187 plus 7.7%	“ “ “ “		500,000

Based on Taxable Income - For purposes of this tax table, the taxable income column below is the amount on either line 26 of Form IT-150 or line 38 of Form IT-201.

Example: Mr. and Mrs. Jones are filing a joint return on Form IT-150. Their taxable income on line 26 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 \$1,217. This is the tax amount they must write on line 30 of Form IT-150.



At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	Your New York City tax is:			
					At least	But less than	Single or Married filing separately	Married filing jointly *
38,200	38,250		1,283	1,216	1,265			
38,250	38,300		1,285	1,217	1,267			
38,300	38,350		1,287	1,219	1,269			
38,350	38,400		1,288	1,221	1,271			

Important: If your New York adjusted gross income (line 21 of Form IT-150 or line 33 of Form IT-201) is more than \$150,000, you cannot use these tables. See *Tax Computation -- New York AGI of more than \$150,000* on page 63 to compute your tax. Failure to follow these instructions may result in your having to pay interest and penalty if the income tax you report on your return is less than the correct amount.

If your taxable income is -		And you are -			If your taxable income is -		And you are -			If your 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 City tax is:					Your New York City tax is:					Your New York City tax is:		
\$0	\$18	\$0	\$0	\$0	2,000	2,050	59	59	59	4,000	4,050	117	117	117
18	25	1	1	1	2,050	2,100	60	60	60	4,050	4,100	118	118	118
25	50	1	1	1	2,100	2,150	62	62	62	4,100	4,150	120	120	120
50	100	2	2	2	2,150	2,200	63	63	63	4,150	4,200	121	121	121
100	150	4	4	4	2,200	2,250	65	65	65	4,200	4,250	123	123	123
150	200	5	5	5	2,250	2,300	66	66	66	4,250	4,300	124	124	124
200	250	7	7	7	2,300	2,350	68	68	68	4,300	4,350	126	126	126
250	300	8	8	8	2,350	2,400	69	69	69	4,350	4,400	127	127	127
300	350	9	9	9	2,400	2,450	70	70	70	4,400	4,450	129	129	129
350	400	11	11	11	2,450	2,500	72	72	72	4,450	4,500	130	130	130
400	450	12	12	12	2,500	2,550	73	73	73	4,500	4,550	132	132	132
450	500	14	14	14	2,550	2,600	75	75	75	4,550	4,600	133	133	133
500	550	15	15	15	2,600	2,650	76	76	76	4,600	4,650	134	134	134
550	600	17	17	17	2,650	2,700	78	78	78	4,650	4,700	136	136	136
600	650	18	18	18	2,700	2,750	79	79	79	4,700	4,750	137	137	137
650	700	20	20	20	2,750	2,800	81	81	81	4,750	4,800	139	139	139
700	750	21	21	21	2,800	2,850	82	82	82	4,800	4,850	140	140	140
750	800	23	23	23	2,850	2,900	84	84	84	4,850	4,900	142	142	142
800	850	24	24	24	2,900	2,950	85	85	85	4,900	4,950	143	143	143
850	900	25	25	25	2,950	3,000	86	86	86	4,950	5,000	145	145	145
900	950	27	27	27										
950	1000	28	28	28										
1,000		Your New York City tax is:			3,000	3,050	88	88	88	5,000	5,050	146	146	146
1000	1050	30	30	30	3,050	3,100	89	89	89	5,050	5,100	148	148	148
1050	1100	31	31	31	3,100	3,150	91	91	91	5,100	5,150	149	149	149
1100	1150	33	33	33	3,150	3,200	92	92	92	5,150	5,200	150	150	150
1150	1200	34	34	34	3,200	3,250	94	94	94	5,200	5,250	152	152	152
1200	1250	36	36	36	3,250	3,300	95	95	95	5,250	5,300	153	153	153
1250	1300	37	37	37	3,300	3,350	97	97	97	5,300	5,350	155	155	155
1300	1350	39	39	39	3,350	3,400	98	98	98	5,350	5,400	156	156	156
1350	1400	40	40	40	3,400	3,450	100	100	100	5,400	5,450	158	158	158
1400	1450	41	41	41	3,450	3,500	101	101	101	5,450	5,500	159	159	159
1450	1500	43	43	43	3,500	3,550	102	102	102	5,500	5,550	161	161	161
1500	1550	44	44	44	3,550	3,600	104	104	104	5,550	5,600	162	162	162
1550	1600	46	46	46	3,600	3,650	105	105	105	5,600	5,650	164	164	164
1600	1650	47	47	47	3,650	3,700	107	107	107	5,650	5,700	165	165	165
1650	1700	49	49	49	3,700	3,750	108	108	108	5,700	5,750	166	166	166
1700	1750	50	50	50	3,750	3,800	110	110	110	5,750	5,800	168	168	168
1750	1800	52	52	52	3,800	3,850	111	111	111	5,800	5,850	169	169	169
1800	1850	53	53	53	3,850	3,900	113	113	113	5,850	5,900	171	171	171
1850	1900	55	55	55	3,900	3,950	114	114	114	5,900	5,950	172	172	172
1900	1950	56	56	56	3,950	4,000	116	116	116	5,950	6,000	174	174	174
1950	2000	57	57	57										

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

2005 New York City Tax Table

If your taxable income is -		And you are -			If your taxable income is -		And you are -			If your taxable income is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
6,000		Your New York City tax is:			9,000		Your New York City tax is:			12,000		Your New York City tax is:		
6,000	6,050	175	175	175	9,000	9,050	262	262	262	12,000	12,050	350	350	350
6,050	6,100	177	177	177	9,050	9,100	264	264	264	12,050	12,100	352	351	351
6,100	6,150	178	178	178	9,100	9,150	265	265	265	12,100	12,150	353	352	352
6,150	6,200	180	180	180	9,150	9,200	267	267	267	12,150	12,200	355	354	354
6,200	6,250	181	181	181	9,200	9,250	268	268	268	12,200	12,250	357	355	355
6,250	6,300	182	182	182	9,250	9,300	270	270	270	12,250	12,300	359	357	357
6,300	6,350	184	184	184	9,300	9,350	271	271	271	12,300	12,350	360	358	358
6,350	6,400	185	185	185	9,350	9,400	273	273	273	12,350	12,400	362	360	360
6,400	6,450	187	187	187	9,400	9,450	274	274	274	12,400	12,450	364	361	361
6,450	6,500	188	188	188	9,450	9,500	275	275	275	12,450	12,500	366	363	363
6,500	6,550	190	190	190	9,500	9,550	277	277	277	12,500	12,550	368	364	364
6,550	6,600	191	191	191	9,550	9,600	278	278	278	12,550	12,600	369	366	366
6,600	6,650	193	193	193	9,600	9,650	280	280	280	12,600	12,650	371	367	367
6,650	6,700	194	194	194	9,650	9,700	281	281	281	12,650	12,700	373	368	368
6,700	6,750	195	195	195	9,700	9,750	283	283	283	12,700	12,750	375	370	370
6,750	6,800	197	197	197	9,750	9,800	284	284	284	12,750	12,800	376	371	371
6,800	6,850	198	198	198	9,800	9,850	286	286	286	12,800	12,850	378	373	373
6,850	6,900	200	200	200	9,850	9,900	287	287	287	12,850	12,900	380	374	374
6,900	6,950	201	201	201	9,900	9,950	289	289	289	12,900	12,950	382	376	376
6,950	7,000	203	203	203	9,950	10,000	290	290	290	12,950	13,000	383	377	377
7,000		Your New York City tax is:			10,000		Your New York City tax is:			13,000		Your New York City tax is:		
7,000	7,050	204	204	204	10,000	10,050	291	291	291	13,000	13,050	385	379	379
7,050	7,100	206	206	206	10,050	10,100	293	293	293	13,050	13,100	387	380	380
7,100	7,150	207	207	207	10,100	10,150	294	294	294	13,100	13,150	389	382	382
7,150	7,200	209	209	209	10,150	10,200	296	296	296	13,150	13,200	391	383	383
7,200	7,250	210	210	210	10,200	10,250	297	297	297	13,200	13,250	392	384	384
7,250	7,300	211	211	211	10,250	10,300	299	299	299	13,250	13,300	394	386	386
7,300	7,350	213	213	213	10,300	10,350	300	300	300	13,300	13,350	396	387	387
7,350	7,400	214	214	214	10,350	10,400	302	302	302	13,350	13,400	398	389	389
7,400	7,450	216	216	216	10,400	10,450	303	303	303	13,400	13,450	399	390	390
7,450	7,500	217	217	217	10,450	10,500	305	305	305	13,450	13,500	401	392	392
7,500	7,550	219	219	219	10,500	10,550	306	306	306	13,500	13,550	403	393	393
7,550	7,600	220	220	220	10,550	10,600	307	307	307	13,550	13,600	405	395	395
7,600	7,650	222	222	222	10,600	10,650	309	309	309	13,600	13,650	406	396	396
7,650	7,700	223	223	223	10,650	10,700	310	310	310	13,650	13,700	408	398	398
7,700	7,750	225	225	225	10,700	10,750	312	312	312	13,700	13,750	410	399	399
7,750	7,800	226	226	226	10,750	10,800	313	313	313	13,750	13,800	412	400	400
7,800	7,850	227	227	227	10,800	10,850	315	315	315	13,800	13,850	413	402	402
7,850	7,900	229	229	229	10,850	10,900	316	316	316	13,850	13,900	415	403	403
7,900	7,950	230	230	230	10,900	10,950	318	318	318	13,900	13,950	417	405	405
7,950	8,000	232	232	232	10,950	11,000	319	319	319	13,950	14,000	419	406	406
8,000		Your New York City tax is:			11,000		Your New York City tax is:			14,000		Your New York City tax is:		
8,000	8,050	233	233	233	11,000	11,050	320	320	320	14,000	14,050	421	408	408
8,050	8,100	235	235	235	11,050	11,100	322	322	322	14,050	14,100	422	409	409
8,100	8,150	236	236	236	11,100	11,150	323	323	323	14,100	14,150	424	411	411
8,150	8,200	238	238	238	11,150	11,200	325	325	325	14,150	14,200	426	412	412
8,200	8,250	239	239	239	11,200	11,250	326	326	326	14,200	14,250	428	414	414
8,250	8,300	241	241	241	11,250	11,300	328	328	328	14,250	14,300	429	415	415
8,300	8,350	242	242	242	11,300	11,350	329	329	329	14,300	14,350	431	416	416
8,350	8,400	243	243	243	11,350	11,400	331	331	331	14,350	14,400	433	418	418
8,400	8,450	245	245	245	11,400	11,450	332	332	332	14,400	14,450	435	419	420
8,450	8,500	246	246	246	11,450	11,500	334	334	334	14,450	14,500	436	421	422
8,500	8,550	248	248	248	11,500	11,550	335	335	335	14,500	14,550	438	422	423
8,550	8,600	249	249	249	11,550	11,600	336	336	336	14,550	14,600	440	424	425
8,600	8,650	251	251	251	11,600	11,650	338	338	338	14,600	14,650	442	425	427
8,650	8,700	252	252	252	11,650	11,700	339	339	339	14,650	14,700	444	427	429
8,700	8,750	254	254	254	11,700	11,750	341	341	341	14,700	14,750	445	428	430
8,750	8,800	255	255	255	11,750	11,800	342	342	342	14,750	14,800	447	430	432
8,800	8,850	257	257	257	11,800	11,850	344	344	344	14,800	14,850	449	431	434
8,850	8,900	258	258	258	11,850	11,900	345	345	345	14,850	14,900	451	432	436
8,900	8,950	259	259	259	11,900	11,950	347	347	347	14,900	14,950	452	434	438
8,950	9,000	261	261	261	11,950	12,000	348	348	348	14,950	15,000	454	435	439

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

2005 New York City Tax Table

\$15,000 - \$23,999

If your taxable income is -		And you are -			If your taxable income is -		And you are -			If your taxable income is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
15,000		Your New York City tax is:			18,000		Your New York City tax is:			21,000		Your New York City tax is:		
15,000	15,050	456	437	441	18,000	18,050	562	524	547	21,000	21,050	668	611	653
15,050	15,100	458	438	443	18,050	18,100	564	525	549	21,050	21,100	670	613	655
15,100	15,150	459	440	445	18,100	18,150	565	527	551	21,100	21,150	671	614	657
15,150	15,200	461	441	446	18,150	18,200	567	528	552	21,150	21,200	673	616	658
15,200	15,250	463	443	448	18,200	18,250	569	530	554	21,200	21,250	675	617	660
15,250	15,300	465	444	450	18,250	18,300	571	531	556	21,250	21,300	677	618	662
15,300	15,350	467	445	452	18,300	18,350	573	533	558	21,300	21,350	679	620	664
15,350	15,400	468	447	453	18,350	18,400	574	534	559	21,350	21,400	680	621	665
15,400	15,450	470	448	455	18,400	18,450	576	536	561	21,400	21,450	682	623	667
15,450	15,500	472	450	457	18,450	18,500	578	537	563	21,450	21,500	684	624	669
15,500	15,550	474	451	459	18,500	18,550	580	539	565	21,500	21,550	686	626	671
15,550	15,600	475	453	461	18,550	18,600	581	540	567	21,550	21,600	687	627	673
15,600	15,650	477	454	462	18,600	18,650	583	541	568	21,600	21,650	689	629	674
15,650	15,700	479	456	464	18,650	18,700	585	543	570	21,650	21,700	691	631	676
15,700	15,750	481	457	466	18,700	18,750	587	544	572	21,700	21,750	693	632	678
15,750	15,800	482	459	468	18,750	18,800	588	546	574	21,750	21,800	694	634	680
15,800	15,850	484	460	469	18,800	18,850	590	547	575	21,800	21,850	696	636	681
15,850	15,900	486	461	471	18,850	18,900	592	549	577	21,850	21,900	698	638	683
15,900	15,950	488	463	473	18,900	18,950	594	550	579	21,900	21,950	700	639	685
15,950	16,000	489	464	475	18,950	19,000	595	552	581	21,950	22,000	702	641	687
16,000		Your New York City tax is:			19,000		Your New York City tax is:			22,000		Your New York City tax is:		
16,000	16,050	491	466	476	19,000	19,050	597	553	582	22,000	22,050	703	643	688
16,050	16,100	493	467	478	19,050	19,100	599	555	584	22,050	22,100	705	645	690
16,100	16,150	495	469	480	19,100	19,150	601	556	586	22,100	22,150	707	647	692
16,150	16,200	497	470	482	19,150	19,200	603	557	588	22,150	22,200	709	648	694
16,200	16,250	498	472	483	19,200	19,250	604	559	590	22,200	22,250	710	650	696
16,250	16,300	500	473	485	19,250	19,300	606	560	591	22,250	22,300	712	652	697
16,300	16,350	502	475	487	19,300	19,350	608	562	593	22,300	22,350	714	654	699
16,350	16,400	504	476	489	19,350	19,400	610	563	595	22,350	22,400	716	655	701
16,400	16,450	505	477	491	19,400	19,450	611	565	597	22,400	22,450	717	657	703
16,450	16,500	507	479	492	19,450	19,500	613	566	598	22,450	22,500	719	659	704
16,500	16,550	509	480	494	19,500	19,550	615	568	600	22,500	22,550	721	661	706
16,550	16,600	511	482	496	19,550	19,600	617	569	602	22,550	22,600	723	662	708
16,600	16,650	512	483	498	19,600	19,650	618	570	604	22,600	22,650	724	664	710
16,650	16,700	514	485	499	19,650	19,700	620	572	605	22,650	22,700	726	666	711
16,700	16,750	516	486	501	19,700	19,750	622	573	607	22,700	22,750	728	668	713
16,750	16,800	518	488	503	19,750	19,800	624	575	609	22,750	22,800	730	670	715
16,800	16,850	520	489	505	19,800	19,850	626	576	611	22,800	22,850	732	671	717
16,850	16,900	521	491	506	19,850	19,900	627	578	612	22,850	22,900	733	673	719
16,900	16,950	523	492	508	19,900	19,950	629	579	614	22,900	22,950	735	675	720
16,950	17,000	525	493	510	19,950	20,000	631	581	616	22,950	23,000	737	677	722
17,000		Your New York City tax is:			20,000		Your New York City tax is:			23,000		Your New York City tax is:		
17,000	17,050	527	495	512	20,000	20,050	633	582	618	23,000	23,050	739	678	724
17,050	17,100	528	496	514	20,050	20,100	634	584	620	23,050	23,100	740	680	726
17,100	17,150	530	498	515	20,100	20,150	636	585	621	23,100	23,150	742	682	727
17,150	17,200	532	499	517	20,150	20,200	638	586	623	23,150	23,200	744	684	729
17,200	17,250	534	501	519	20,200	20,250	640	588	625	23,200	23,250	746	685	731
17,250	17,300	535	502	521	20,250	20,300	641	589	627	23,250	23,300	747	687	733
17,300	17,350	537	504	522	20,300	20,350	643	591	628	23,300	23,350	749	689	734
17,350	17,400	539	505	524	20,350	20,400	645	592	630	23,350	23,400	751	691	736
17,400	17,450	541	507	526	20,400	20,450	647	594	632	23,400	23,450	753	692	738
17,450	17,500	542	508	528	20,450	20,500	649	595	634	23,450	23,500	755	694	740
17,500	17,550	544	509	529	20,500	20,550	650	597	635	23,500	23,550	756	696	741
17,550	17,600	546	511	531	20,550	20,600	652	598	637	23,550	23,600	758	698	743
17,600	17,650	548	512	533	20,600	20,650	654	600	639	23,600	23,650	760	700	745
17,650	17,700	550	514	535	20,650	20,700	656	601	641	23,650	23,700	762	701	747
17,700	17,750	551	515	537	20,700	20,750	657	602	643	23,700	23,750	763	703	749
17,750	17,800	553	517	538	20,750	20,800	659	604	644	23,750	23,800	765	705	750
17,800	17,850	555	518	540	20,800	20,850	661	605	646	23,800	23,850	767	707	752
17,850	17,900	557	520	542	20,850	20,900	663	607	648	23,850	23,900	769	708	754
17,900	17,950	558	521	544	20,900	20,950	664	608	650	23,900	23,950	770	710	756
17,950	18,000	560	523	545	20,950	21,000	666	610	651	23,950	24,000	772	712	757

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

2005 New York City Tax Table

If your taxable income is -		And you are -			If your taxable income is -		And you are -			If your taxable income is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
24,000		Your New York City tax is:			27,000		Your New York City tax is:			30,000		Your New York City tax is:		
24,000	24,050	774	714	759	27,000	27,050	881	820	865	30,000	30,050	988	926	971
24,050	24,100	776	715	761	27,050	27,100	883	821	867	30,050	30,100	990	928	973
24,100	24,150	777	717	763	27,100	27,150	884	823	869	30,100	30,150	992	929	974
24,150	24,200	779	719	764	27,150	27,200	886	825	870	30,150	30,200	994	931	976
24,200	24,250	781	721	766	27,200	27,250	888	827	872	30,200	30,250	996	933	978
24,250	24,300	783	723	768	27,250	27,300	890	829	874	30,250	30,300	997	935	980
24,300	24,350	785	724	770	27,300	27,350	891	830	876	30,300	30,350	999	936	982
24,350	24,400	786	726	772	27,350	27,400	893	832	878	30,350	30,400	1,001	938	983
24,400	24,450	788	728	773	27,400	27,450	895	834	879	30,400	30,450	1,003	940	985
24,450	24,500	790	730	775	27,450	27,500	897	836	881	30,450	30,500	1,005	942	987
24,500	24,550	792	731	777	27,500	27,550	899	837	883	30,500	30,550	1,006	943	989
24,550	24,600	793	733	779	27,550	27,600	900	839	885	30,550	30,600	1,008	945	991
24,600	24,650	795	735	780	27,600	27,650	902	841	886	30,600	30,650	1,010	947	992
24,650	24,700	797	737	782	27,650	27,700	904	843	888	30,650	30,700	1,012	949	994
24,700	24,750	799	738	784	27,700	27,750	906	844	890	30,700	30,750	1,014	950	996
24,750	24,800	800	740	786	27,750	27,800	908	846	892	30,750	30,800	1,015	952	998
24,800	24,850	802	742	787	27,800	27,850	909	848	893	30,800	30,850	1,017	954	1,000
24,850	24,900	804	744	789	27,850	27,900	911	850	895	30,850	30,900	1,019	956	1,001
24,900	24,950	806	746	791	27,900	27,950	913	852	897	30,900	30,950	1,021	958	1,003
24,950	25,000	808	747	793	27,950	28,000	915	853	899	30,950	31,000	1,023	959	1,005
25,000		Your New York City tax is:			28,000		Your New York City tax is:			31,000		Your New York City tax is:		
25,000	25,050	809	749	794	28,000	28,050	917	855	901	31,000	31,050	1,024	961	1,007
25,050	25,100	811	751	796	28,050	28,100	918	857	902	31,050	31,100	1,026	963	1,009
25,100	25,150	812	753	798	28,100	28,150	920	859	904	31,100	31,150	1,028	965	1,010
25,150	25,200	814	754	800	28,150	28,200	922	860	906	31,150	31,200	1,030	966	1,012
25,200	25,250	816	756	802	28,200	28,250	924	862	908	31,200	31,250	1,032	968	1,014
25,250	25,300	818	758	803	28,250	28,300	926	864	909	31,250	31,300	1,033	970	1,016
25,300	25,350	820	760	805	28,300	28,350	927	866	911	31,300	31,350	1,035	972	1,018
25,350	25,400	821	761	807	28,350	28,400	929	867	913	31,350	31,400	1,037	973	1,019
25,400	25,450	823	763	809	28,400	28,450	931	869	915	31,400	31,450	1,039	975	1,021
25,450	25,500	825	765	810	28,450	28,500	933	871	916	31,450	31,500	1,041	977	1,023
25,500	25,550	827	767	812	28,500	28,550	935	873	918	31,500	31,550	1,042	979	1,025
25,550	25,600	829	768	814	28,550	28,600	936	874	920	31,550	31,600	1,044	981	1,027
25,600	25,650	830	770	816	28,600	28,650	938	876	922	31,600	31,650	1,046	982	1,028
25,650	25,700	832	772	817	28,650	28,700	940	878	923	31,650	31,700	1,048	984	1,030
25,700	25,750	834	774	819	28,700	28,750	942	880	925	31,700	31,750	1,049	986	1,032
25,750	25,800	836	776	821	28,750	28,800	944	882	927	31,750	31,800	1,051	988	1,034
25,800	25,850	838	777	823	28,800	28,850	945	883	929	31,800	31,850	1,053	989	1,036
25,850	25,900	839	779	825	28,850	28,900	947	885	931	31,850	31,900	1,055	991	1,037
25,900	25,950	841	781	826	28,900	28,950	949	887	932	31,900	31,950	1,057	993	1,039
25,950	26,000	843	783	828	28,950	29,000	951	889	934	31,950	32,000	1,058	995	1,041
26,000		Your New York City tax is:			29,000		Your New York City tax is:			32,000		Your New York City tax is:		
26,000	26,050	845	784	830	29,000	29,050	953	890	936	32,000	32,050	1,060	996	1,043
26,050	26,100	847	786	832	29,050	29,100	954	892	938	32,050	32,100	1,062	998	1,045
26,100	26,150	848	788	833	29,100	29,150	956	894	939	32,100	32,150	1,064	1,000	1,046
26,150	26,200	850	790	835	29,150	29,200	958	896	941	32,150	32,200	1,066	1,002	1,048
26,200	26,250	852	791	837	29,200	29,250	960	897	943	32,200	32,250	1,067	1,003	1,050
26,250	26,300	854	793	839	29,250	29,300	962	899	945	32,250	32,300	1,069	1,005	1,052
26,300	26,350	856	795	840	29,300	29,350	963	901	946	32,300	32,350	1,071	1,007	1,053
26,350	26,400	857	797	842	29,350	29,400	965	903	948	32,350	32,400	1,073	1,009	1,055
26,400	26,450	859	799	844	29,400	29,450	967	905	950	32,400	32,450	1,075	1,011	1,057
26,450	26,500	861	800	846	29,450	29,500	969	906	952	32,450	32,500	1,076	1,012	1,059
26,500	26,550	863	802	847	29,500	29,550	970	908	954	32,500	32,550	1,078	1,014	1,061
26,550	26,600	865	804	849	29,550	29,600	972	910	955	32,550	32,600	1,080	1,016	1,062
26,600	26,650	866	806	851	29,600	29,650	974	912	957	32,600	32,650	1,082	1,018	1,064
26,650	26,700	868	807	853	29,650	29,700	976	913	959	32,650	32,700	1,084	1,019	1,066
26,700	26,750	870	809	855	29,700	29,750	978	915	961	32,700	32,750	1,085	1,021	1,068
26,750	26,800	872	811	856	29,750	29,800	979	917	962	32,750	32,800	1,087	1,023	1,070
26,800	26,850	874	813	858	29,800	29,850	981	919	964	32,800	32,850	1,089	1,025	1,071
26,850	26,900	875	814	860	29,850	29,900	983	920	966	32,850	32,900	1,091	1,026	1,073
26,900	26,950	877	816	862	29,900	29,950	985	922	968	32,900	32,950	1,093	1,028	1,075
26,950	27,000	879	818	863	29,950	30,000	987	924	969	32,950	33,000	1,094	1,030	1,077

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

2005 New York City Tax Table

\$33,000 - \$41,999

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If your taxable income is -		And you are -			If your taxable income is -		And you are -			If your taxable income is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
33,000		Your New York City tax is:			36,000		Your New York City tax is:			39,000		Your New York City tax is:		
33,000	33,050	1,096	1,032	1,079	36,000	36,050	1,204	1,138	1,186	39,000	39,050	1,312	1,244	1,294
33,050	33,100	1,098	1,034	1,080	36,050	36,100	1,206	1,140	1,188	39,050	39,100	1,313	1,246	1,296
33,100	33,150	1,100	1,035	1,082	36,100	36,150	1,207	1,141	1,190	39,100	39,150	1,315	1,247	1,298
33,150	33,200	1,102	1,037	1,084	36,150	36,200	1,209	1,143	1,192	39,150	39,200	1,317	1,249	1,299
33,200	33,250	1,103	1,039	1,086	36,200	36,250	1,211	1,145	1,194	39,200	39,250	1,319	1,251	1,301
33,250	33,300	1,105	1,041	1,088	36,250	36,300	1,213	1,147	1,195	39,250	39,300	1,321	1,253	1,303
33,300	33,350	1,107	1,042	1,089	36,300	36,350	1,215	1,148	1,197	39,300	39,350	1,322	1,254	1,305
33,350	33,400	1,109	1,044	1,091	36,350	36,400	1,216	1,150	1,199	39,350	39,400	1,324	1,256	1,307
33,400	33,450	1,111	1,046	1,093	36,400	36,450	1,218	1,152	1,201	39,400	39,450	1,326	1,258	1,308
33,450	33,500	1,112	1,048	1,095	36,450	36,500	1,220	1,154	1,203	39,450	39,500	1,328	1,260	1,310
33,500	33,550	1,114	1,049	1,097	36,500	36,550	1,222	1,155	1,204	39,500	39,550	1,330	1,261	1,312
33,550	33,600	1,116	1,051	1,098	36,550	36,600	1,224	1,157	1,206	39,550	39,600	1,331	1,263	1,314
33,600	33,650	1,118	1,053	1,100	36,600	36,650	1,225	1,159	1,208	39,600	39,650	1,333	1,265	1,316
33,650	33,700	1,120	1,055	1,102	36,650	36,700	1,227	1,161	1,210	39,650	39,700	1,335	1,267	1,317
33,700	33,750	1,121	1,056	1,104	36,700	36,750	1,229	1,163	1,211	39,700	39,750	1,337	1,269	1,319
33,750	33,800	1,123	1,058	1,106	36,750	36,800	1,231	1,164	1,213	39,750	39,800	1,339	1,270	1,321
33,800	33,850	1,125	1,060	1,107	36,800	36,850	1,233	1,166	1,215	39,800	39,850	1,340	1,272	1,323
33,850	33,900	1,127	1,062	1,109	36,850	36,900	1,234	1,168	1,217	39,850	39,900	1,342	1,274	1,325
33,900	33,950	1,128	1,064	1,111	36,900	36,950	1,236	1,170	1,219	39,900	39,950	1,344	1,276	1,326
33,950	34,000	1,130	1,065	1,113	36,950	37,000	1,238	1,171	1,220	39,950	40,000	1,346	1,277	1,328
34,000		Your New York City tax is:			37,000		Your New York City tax is:			40,000		Your New York City tax is:		
34,000	34,050	1,132	1,067	1,115	37,000	37,050	1,240	1,173	1,222	40,000	40,050	1,348	1,279	1,330
34,050	34,100	1,134	1,069	1,116	37,050	37,100	1,242	1,175	1,224	40,050	40,100	1,349	1,281	1,332
34,100	34,150	1,136	1,071	1,118	37,100	37,150	1,243	1,177	1,226	40,100	40,150	1,351	1,283	1,334
34,150	34,200	1,137	1,072	1,120	37,150	37,200	1,245	1,178	1,228	40,150	40,200	1,353	1,284	1,335
34,200	34,250	1,139	1,074	1,122	37,200	37,250	1,247	1,180	1,229	40,200	40,250	1,355	1,286	1,337
34,250	34,300	1,141	1,076	1,124	37,250	37,300	1,249	1,182	1,231	40,250	40,300	1,357	1,288	1,339
34,300	34,350	1,143	1,078	1,125	37,300	37,350	1,251	1,184	1,233	40,300	40,350	1,358	1,290	1,341
34,350	34,400	1,145	1,079	1,127	37,350	37,400	1,252	1,185	1,235	40,350	40,400	1,360	1,292	1,343
34,400	34,450	1,146	1,081	1,129	37,400	37,450	1,254	1,187	1,237	40,400	40,450	1,362	1,293	1,344
34,450	34,500	1,148	1,083	1,131	37,450	37,500	1,256	1,189	1,238	40,450	40,500	1,364	1,295	1,346
34,500	34,550	1,150	1,085	1,132	37,500	37,550	1,258	1,191	1,240	40,500	40,550	1,366	1,297	1,348
34,550	34,600	1,152	1,087	1,134	37,550	37,600	1,260	1,193	1,242	40,550	40,600	1,367	1,299	1,350
34,600	34,650	1,154	1,088	1,136	37,600	37,650	1,261	1,194	1,244	40,600	40,650	1,369	1,300	1,352
34,650	34,700	1,155	1,090	1,138	37,650	37,700	1,263	1,196	1,246	40,650	40,700	1,371	1,302	1,353
34,700	34,750	1,157	1,092	1,140	37,700	37,750	1,265	1,198	1,247	40,700	40,750	1,373	1,304	1,355
34,750	34,800	1,159	1,094	1,141	37,750	37,800	1,267	1,200	1,249	40,750	40,800	1,374	1,306	1,357
34,800	34,850	1,161	1,095	1,143	37,800	37,850	1,269	1,201	1,251	40,800	40,850	1,376	1,307	1,359
34,850	34,900	1,163	1,097	1,145	37,850	37,900	1,270	1,203	1,253	40,850	40,900	1,378	1,309	1,361
34,900	34,950	1,164	1,099	1,147	37,900	37,950	1,272	1,205	1,255	40,900	40,950	1,380	1,311	1,362
34,950	35,000	1,166	1,101	1,149	37,950	38,000	1,274	1,207	1,256	40,950	41,000	1,382	1,313	1,364
35,000		Your New York City tax is:			38,000		Your New York City tax is:			41,000		Your New York City tax is:		
35,000	35,050	1,168	1,102	1,150	38,000	38,050	1,276	1,208	1,258	41,000	41,050	1,383	1,314	1,366
35,050	35,100	1,170	1,104	1,152	38,050	38,100	1,278	1,210	1,260	41,050	41,100	1,385	1,316	1,368
35,100	35,150	1,172	1,106	1,154	38,100	38,150	1,279	1,212	1,262	41,100	41,150	1,387	1,318	1,369
35,150	35,200	1,173	1,108	1,156	38,150	38,200	1,281	1,214	1,264	41,150	41,200	1,389	1,320	1,371
35,200	35,250	1,175	1,110	1,158	38,200	38,250	1,283	1,216	1,265	41,200	41,250	1,391	1,322	1,373
35,250	35,300	1,177	1,111	1,159	38,250	38,300	1,285	1,217	1,267	41,250	41,300	1,392	1,323	1,375
35,300	35,350	1,179	1,113	1,161	38,300	38,350	1,287	1,219	1,269	41,300	41,350	1,394	1,325	1,377
35,350	35,400	1,181	1,115	1,163	38,350	38,400	1,288	1,221	1,271	41,350	41,400	1,396	1,327	1,378
35,400	35,450	1,182	1,117	1,165	38,400	38,450	1,290	1,223	1,273	41,400	41,450	1,398	1,329	1,380
35,450	35,500	1,184	1,118	1,167	38,450	38,500	1,292	1,224	1,274	41,450	41,500	1,400	1,330	1,382
35,500	35,550	1,186	1,120	1,168	38,500	38,550	1,294	1,226	1,276	41,500	41,550	1,401	1,332	1,384
35,550	35,600	1,188	1,122	1,170	38,550	38,600	1,295	1,228	1,278	41,550	41,600	1,403	1,334	1,386
35,600	35,650	1,190	1,124	1,172	38,600	38,650	1,297	1,230	1,280	41,600	41,650	1,405	1,336	1,387
35,650	35,700	1,191	1,125	1,174	38,650	38,700	1,299	1,231	1,282	41,650	41,700	1,407	1,337	1,389
35,700	35,750	1,193	1,127	1,176	38,700	38,750	1,301	1,233	1,283	41,700	41,750	1,409	1,339	1,391
35,750	35,800	1,195	1,129	1,177	38,750	38,800	1,303	1,235	1,285	41,750	41,800	1,410	1,341	1,393
35,800	35,850	1,197	1,131	1,179	38,800	38,850	1,304	1,237	1,287	41,800	41,850	1,412	1,343	1,395
35,850	35,900	1,199	1,132	1,181	38,850	38,900	1,306	1,238	1,289	41,850	41,900	1,414	1,345	1,396
35,900	35,950	1,200	1,134	1,183	38,900	38,950	1,308	1,240	1,290	41,900	41,950	1,416	1,346	1,398
35,950	36,000	1,202	1,136	1,185	38,950	39,000	1,310	1,242	1,292	41,950	42,000	1,418	1,348	1,400

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

continued on next page

2005 New York City Tax Table

If your taxable income is -		And you are -			If your taxable income is -		And you are -			If your taxable income is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
42,000		Your New York City tax is:			45,000		Your New York City tax is:			48,000		Your New York City tax is:		
42,000	42,050	1,419	1,350	1,402	45,000	45,050	1,527	1,456	1,510	48,000	48,050	1,635	1,564	1,617
42,050	42,100	1,421	1,352	1,404	45,050	45,100	1,529	1,458	1,511	48,050	48,100	1,637	1,565	1,619
42,100	42,150	1,423	1,353	1,405	45,100	45,150	1,531	1,459	1,513	48,100	48,150	1,638	1,567	1,621
42,150	42,200	1,425	1,355	1,407	45,150	45,200	1,532	1,461	1,515	48,150	48,200	1,640	1,569	1,623
42,200	42,250	1,427	1,357	1,409	45,200	45,250	1,534	1,463	1,517	48,200	48,250	1,642	1,571	1,624
42,250	42,300	1,428	1,359	1,411	45,250	45,300	1,536	1,465	1,519	48,250	48,300	1,644	1,573	1,626
42,300	42,350	1,430	1,360	1,413	45,300	45,350	1,538	1,467	1,520	48,300	48,350	1,646	1,574	1,628
42,350	42,400	1,432	1,362	1,414	45,350	45,400	1,540	1,468	1,522	48,350	48,400	1,647	1,576	1,630
42,400	42,450	1,434	1,364	1,416	45,400	45,450	1,541	1,470	1,524	48,400	48,450	1,649	1,578	1,632
42,450	42,500	1,436	1,366	1,418	45,450	45,500	1,543	1,472	1,526	48,450	48,500	1,651	1,580	1,633
42,500	42,550	1,437	1,367	1,420	45,500	45,550	1,545	1,474	1,528	48,500	48,550	1,653	1,582	1,635
42,550	42,600	1,439	1,369	1,422	45,550	45,600	1,547	1,476	1,529	48,550	48,600	1,655	1,583	1,637
42,600	42,650	1,441	1,371	1,423	45,600	45,650	1,549	1,477	1,531	48,600	48,650	1,656	1,585	1,639
42,650	42,700	1,443	1,373	1,425	45,650	45,700	1,550	1,479	1,533	48,650	48,700	1,658	1,587	1,641
42,700	42,750	1,445	1,375	1,427	45,700	45,750	1,552	1,481	1,535	48,700	48,750	1,660	1,589	1,642
42,750	42,800	1,446	1,376	1,429	45,750	45,800	1,554	1,483	1,536	48,750	48,800	1,662	1,591	1,644
42,800	42,850	1,448	1,378	1,431	45,800	45,850	1,556	1,485	1,538	48,800	48,850	1,664	1,592	1,646
42,850	42,900	1,450	1,380	1,432	45,850	45,900	1,558	1,486	1,540	48,850	48,900	1,665	1,594	1,648
42,900	42,950	1,452	1,382	1,434	45,900	45,950	1,559	1,488	1,542	48,900	48,950	1,667	1,596	1,650
42,950	43,000	1,453	1,383	1,436	45,950	46,000	1,561	1,490	1,544	48,950	49,000	1,669	1,598	1,651
43,000		Your New York City tax is:			46,000		Your New York City tax is:			49,000		Your New York City tax is:		
43,000	43,050	1,455	1,385	1,438	46,000	46,050	1,563	1,492	1,545	49,000	49,050	1,671	1,600	1,653
43,050	43,100	1,457	1,387	1,440	46,050	46,100	1,565	1,494	1,547	49,050	49,100	1,673	1,601	1,655
43,100	43,150	1,459	1,389	1,441	46,100	46,150	1,567	1,495	1,549	49,100	49,150	1,674	1,603	1,657
43,150	43,200	1,461	1,390	1,443	46,150	46,200	1,568	1,497	1,551	49,150	49,200	1,676	1,605	1,659
43,200	43,250	1,462	1,392	1,445	46,200	46,250	1,570	1,499	1,553	49,200	49,250	1,678	1,607	1,660
43,250	43,300	1,464	1,394	1,447	46,250	46,300	1,572	1,501	1,554	49,250	49,300	1,680	1,609	1,662
43,300	43,350	1,466	1,396	1,449	46,300	46,350	1,574	1,503	1,556	49,300	49,350	1,682	1,610	1,664
43,350	43,400	1,468	1,398	1,450	46,350	46,400	1,576	1,504	1,558	49,350	49,400	1,683	1,612	1,666
43,400	43,450	1,470	1,399	1,452	46,400	46,450	1,577	1,506	1,560	49,400	49,450	1,685	1,614	1,668
43,450	43,500	1,471	1,401	1,454	46,450	46,500	1,579	1,508	1,562	49,450	49,500	1,687	1,616	1,669
43,500	43,550	1,473	1,403	1,456	46,500	46,550	1,581	1,510	1,563	49,500	49,550	1,689	1,617	1,671
43,550	43,600	1,475	1,405	1,457	46,550	46,600	1,583	1,512	1,565	49,550	49,600	1,690	1,619	1,673
43,600	43,650	1,477	1,406	1,459	46,600	46,650	1,585	1,513	1,567	49,600	49,650	1,692	1,621	1,675
43,650	43,700	1,479	1,408	1,461	46,650	46,700	1,586	1,515	1,569	49,650	49,700	1,694	1,623	1,677
43,700	43,750	1,480	1,410	1,463	46,700	46,750	1,588	1,517	1,571	49,700	49,750	1,696	1,625	1,678
43,750	43,800	1,482	1,412	1,465	46,750	46,800	1,590	1,519	1,572	49,750	49,800	1,698	1,626	1,680
43,800	43,850	1,484	1,413	1,466	46,800	46,850	1,592	1,521	1,574	49,800	49,850	1,699	1,628	1,682
43,850	43,900	1,486	1,415	1,468	46,850	46,900	1,594	1,522	1,576	49,850	49,900	1,701	1,630	1,684
43,900	43,950	1,488	1,417	1,470	46,900	46,950	1,595	1,524	1,578	49,900	49,950	1,703	1,632	1,686
43,950	44,000	1,489	1,419	1,472	46,950	47,000	1,597	1,526	1,580	49,950	50,000	1,705	1,634	1,687
44,000		Your New York City tax is:			47,000		Your New York City tax is:			50,000		Your New York City tax is:		
44,000	44,050	1,491	1,420	1,474	47,000	47,050	1,599	1,528	1,581	50,000	50,050	1,707	1,635	1,689
44,050	44,100	1,493	1,422	1,475	47,050	47,100	1,601	1,530	1,583	50,050	50,100	1,709	1,637	1,691
44,100	44,150	1,495	1,424	1,477	47,100	47,150	1,603	1,531	1,585	50,100	50,150	1,711	1,639	1,693
44,150	44,200	1,497	1,426	1,479	47,150	47,200	1,604	1,533	1,587	50,150	50,200	1,712	1,641	1,694
44,200	44,250	1,498	1,428	1,481	47,200	47,250	1,606	1,535	1,589	50,200	50,250	1,714	1,643	1,696
44,250	44,300	1,500	1,429	1,483	47,250	47,300	1,608	1,537	1,590	50,250	50,300	1,716	1,644	1,698
44,300	44,350	1,502	1,431	1,484	47,300	47,350	1,610	1,538	1,592	50,300	50,350	1,718	1,646	1,700
44,350	44,400	1,504	1,433	1,486	47,350	47,400	1,611	1,540	1,594	50,350	50,400	1,720	1,648	1,702
44,400	44,450	1,506	1,435	1,488	47,400	47,450	1,613	1,542	1,596	50,400	50,450	1,722	1,650	1,703
44,450	44,500	1,507	1,436	1,490	47,450	47,500	1,615	1,544	1,598	50,450	50,500	1,723	1,652	1,705
44,500	44,550	1,509	1,438	1,492	47,500	47,550	1,617	1,546	1,599	50,500	50,550	1,725	1,653	1,707
44,550	44,600	1,511	1,440	1,493	47,550	47,600	1,619	1,547	1,601	50,550	50,600	1,727	1,655	1,709
44,600	44,650	1,513	1,442	1,495	47,600	47,650	1,620	1,549	1,603	50,600	50,650	1,729	1,657	1,711
44,650	44,700	1,515	1,443	1,497	47,650	47,700	1,622	1,551	1,605	50,650	50,700	1,731	1,659	1,712
44,700	44,750	1,516	1,445	1,499	47,700	47,750	1,624	1,553	1,607	50,700	50,750	1,732	1,661	1,714
44,750	44,800	1,518	1,447	1,501	47,750	47,800	1,626	1,555	1,608	50,750	50,800	1,734	1,662	1,716
44,800	44,850	1,520	1,449	1,502	47,800	47,850	1,628	1,556	1,610	50,800	50,850	1,736	1,664	1,718
44,850	44,900	1,522	1,451	1,504	47,850	47,900	1,629	1,558	1,612	50,850	50,900	1,738	1,666	1,720
44,900	44,950	1,524	1,452	1,506	47,900	47,950	1,631	1,560	1,614	50,900	50,950	1,740	1,668	1,721
44,950	45,000	1,525	1,454	1,508	47,950	48,000	1,633	1,562	1,615	50,950	51,000	1,742	1,670	1,723

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

2005 New York City Tax Table

\$51,000 - \$59,999

If your taxable income is -		And you are -			If your taxable income is -		And you are -			If your taxable income is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
51,000		Your New York City tax is:			54,000		Your New York City tax is:			57,000		Your New York City tax is:		
51,000	51,050	1,743	1,671	1,725	54,000	54,050	1,853	1,779	1,833	57,000	57,050	1,962	1,887	1,940
51,050	51,100	1,745	1,673	1,727	54,050	54,100	1,855	1,781	1,835	57,050	57,100	1,964	1,889	1,942
51,100	51,150	1,747	1,675	1,729	54,100	54,150	1,856	1,783	1,836	57,100	57,150	1,966	1,890	1,944
51,150	51,200	1,749	1,677	1,730	54,150	54,200	1,858	1,784	1,838	57,150	57,200	1,968	1,892	1,946
51,200	51,250	1,751	1,679	1,732	54,200	54,250	1,860	1,786	1,840	57,200	57,250	1,970	1,894	1,948
51,250	51,300	1,753	1,680	1,734	54,250	54,300	1,862	1,788	1,842	57,250	57,300	1,971	1,896	1,949
51,300	51,350	1,754	1,682	1,736	54,300	54,350	1,864	1,790	1,844	57,300	57,350	1,973	1,898	1,951
51,350	51,400	1,756	1,684	1,738	54,350	54,400	1,866	1,792	1,845	57,350	57,400	1,975	1,899	1,953
51,400	51,450	1,758	1,686	1,739	54,400	54,450	1,867	1,793	1,847	57,400	57,450	1,977	1,901	1,955
51,450	51,500	1,760	1,688	1,741	54,450	54,500	1,869	1,795	1,849	57,450	57,500	1,979	1,903	1,957
51,500	51,550	1,762	1,689	1,743	54,500	54,550	1,871	1,797	1,851	57,500	57,550	1,981	1,905	1,958
51,550	51,600	1,763	1,691	1,745	54,550	54,600	1,873	1,799	1,852	57,550	57,600	1,982	1,907	1,960
51,600	51,650	1,765	1,693	1,747	54,600	54,650	1,875	1,801	1,854	57,600	57,650	1,984	1,908	1,962
51,650	51,700	1,767	1,695	1,748	54,650	54,700	1,877	1,802	1,856	57,650	57,700	1,986	1,910	1,964
51,700	51,750	1,769	1,696	1,750	54,700	54,750	1,878	1,804	1,858	57,700	57,750	1,988	1,912	1,966
51,750	51,800	1,771	1,698	1,752	54,750	54,800	1,880	1,806	1,860	57,750	57,800	1,990	1,914	1,967
51,800	51,850	1,773	1,700	1,754	54,800	54,850	1,882	1,808	1,861	57,800	57,850	1,991	1,916	1,969
51,850	51,900	1,774	1,702	1,756	54,850	54,900	1,884	1,810	1,863	57,850	57,900	1,993	1,917	1,971
51,900	51,950	1,776	1,704	1,757	54,900	54,950	1,886	1,811	1,865	57,900	57,950	1,995	1,919	1,973
51,950	52,000	1,778	1,705	1,759	54,950	55,000	1,887	1,813	1,867	57,950	58,000	1,997	1,921	1,975
52,000		Your New York City tax is:			55,000		Your New York City tax is:			58,000		Your New York City tax is:		
52,000	52,050	1,780	1,707	1,761	55,000	55,050	1,889	1,815	1,869	58,000	58,050	1,999	1,923	1,976
52,050	52,100	1,782	1,709	1,763	55,050	55,100	1,891	1,817	1,870	58,050	58,100	2,001	1,925	1,978
52,100	52,150	1,784	1,711	1,765	55,100	55,150	1,893	1,819	1,872	58,100	58,150	2,002	1,926	1,980
52,150	52,200	1,785	1,713	1,766	55,150	55,200	1,895	1,820	1,874	58,150	58,200	2,004	1,928	1,982
52,200	52,250	1,787	1,714	1,768	55,200	55,250	1,897	1,822	1,876	58,200	58,250	2,006	1,930	1,984
52,250	52,300	1,789	1,716	1,770	55,250	55,300	1,898	1,824	1,878	58,250	58,300	2,008	1,932	1,985
52,300	52,350	1,791	1,718	1,772	55,300	55,350	1,900	1,826	1,879	58,300	58,350	2,010	1,934	1,987
52,350	52,400	1,793	1,720	1,773	55,350	55,400	1,902	1,828	1,881	58,350	58,400	2,012	1,935	1,989
52,400	52,450	1,794	1,722	1,775	55,400	55,450	1,904	1,829	1,883	58,400	58,450	2,013	1,937	1,991
52,450	52,500	1,796	1,723	1,777	55,450	55,500	1,906	1,831	1,885	58,450	58,500	2,015	1,939	1,993
52,500	52,550	1,798	1,725	1,779	55,500	55,550	1,908	1,833	1,887	58,500	58,550	2,017	1,941	1,994
52,550	52,600	1,800	1,727	1,781	55,550	55,600	1,909	1,835	1,888	58,550	58,600	2,019	1,942	1,996
52,600	52,650	1,802	1,729	1,782	55,600	55,650	1,911	1,837	1,890	58,600	58,650	2,021	1,944	1,998
52,650	52,700	1,804	1,731	1,784	55,650	55,700	1,913	1,838	1,892	58,650	58,700	2,022	1,946	2,000
52,700	52,750	1,805	1,732	1,786	55,700	55,750	1,915	1,840	1,894	58,700	58,750	2,024	1,948	2,002
52,750	52,800	1,807	1,734	1,788	55,750	55,800	1,917	1,842	1,896	58,750	58,800	2,026	1,950	2,003
52,800	52,850	1,809	1,736	1,790	55,800	55,850	1,918	1,844	1,897	58,800	58,850	2,028	1,951	2,005
52,850	52,900	1,811	1,738	1,791	55,850	55,900	1,920	1,846	1,899	58,850	58,900	2,030	1,953	2,007
52,900	52,950	1,813	1,740	1,793	55,900	55,950	1,922	1,847	1,901	58,900	58,950	2,032	1,955	2,009
52,950	53,000	1,815	1,741	1,795	55,950	56,000	1,924	1,849	1,903	58,950	59,000	2,033	1,957	2,010
53,000		Your New York City tax is:			56,000		Your New York City tax is:			59,000		Your New York City tax is:		
53,000	53,050	1,816	1,743	1,797	56,000	56,050	1,926	1,851	1,905	59,000	59,050	2,035	1,959	2,012
53,050	53,100	1,818	1,745	1,799	56,050	56,100	1,928	1,853	1,906	59,050	59,100	2,037	1,960	2,014
53,100	53,150	1,820	1,747	1,800	56,100	56,150	1,929	1,854	1,908	59,100	59,150	2,039	1,962	2,016
53,150	53,200	1,822	1,749	1,802	56,150	56,200	1,931	1,856	1,910	59,150	59,200	2,041	1,964	2,018
53,200	53,250	1,824	1,750	1,804	56,200	56,250	1,933	1,858	1,912	59,200	59,250	2,043	1,966	2,019
53,250	53,300	1,825	1,752	1,806	56,250	56,300	1,935	1,860	1,914	59,250	59,300	2,044	1,968	2,021
53,300	53,350	1,827	1,754	1,808	56,300	56,350	1,937	1,862	1,915	59,300	59,350	2,046	1,969	2,023
53,350	53,400	1,829	1,756	1,809	56,350	56,400	1,939	1,863	1,917	59,350	59,400	2,048	1,971	2,025
53,400	53,450	1,831	1,758	1,811	56,400	56,450	1,940	1,865	1,919	59,400	59,450	2,050	1,973	2,027
53,450	53,500	1,833	1,759	1,813	56,450	56,500	1,942	1,867	1,921	59,450	59,500	2,052	1,975	2,028
53,500	53,550	1,835	1,761	1,815	56,500	56,550	1,944	1,869	1,923	59,500	59,550	2,053	1,977	2,030
53,550	53,600	1,836	1,763	1,817	56,550	56,600	1,946	1,871	1,924	59,550	59,600	2,055	1,978	2,032
53,600	53,650	1,838	1,765	1,818	56,600	56,650	1,948	1,872	1,926	59,600	59,650	2,057	1,980	2,034
53,650	53,700	1,840	1,767	1,820	56,650	56,700	1,950	1,874	1,928	59,650	59,700	2,059	1,982	2,036
53,700	53,750	1,842	1,768	1,822	56,700	56,750	1,951	1,876	1,930	59,700	59,750	2,061	1,984	2,037
53,750	53,800	1,844	1,770	1,824	56,750	56,800	1,953	1,878	1,931	59,750	59,800	2,063	1,986	2,039
53,800	53,850	1,846	1,772	1,826	56,800	56,850	1,955	1,880	1,933	59,800	59,850	2,064	1,987	2,041
53,850	53,900	1,847	1,774	1,827	56,850	56,900	1,957	1,881	1,935	59,850	59,900	2,066	1,989	2,043
53,900	53,950	1,849	1,775	1,829	56,900	56,950	1,959	1,883	1,937	59,900	59,950	2,068	1,991	2,045
53,950	54,000	1,851	1,777	1,831	56,950	57,000	1,960	1,885	1,939	59,950	60,000	2,070	1,993	2,046

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

continued on next page

2005 New York City Tax Table

If your taxable income is -		And you are -			If your taxable income is -		And you are -			If your 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 City tax is:			62,000		Your New York City tax is:			64,000		Your New York City tax is:		
60,000	60,050	2,072	1,995	2,048	62,000	62,050	2,145	2,066	2,121	64,000	64,050	2,218	2,138	2,194
60,050	60,100	2,074	1,996	2,050	62,050	62,100	2,146	2,068	2,123	64,050	64,100	2,219	2,140	2,196
60,100	60,150	2,075	1,998	2,052	62,100	62,150	2,148	2,070	2,125	64,100	64,150	2,221	2,142	2,197
60,150	60,200	2,077	2,000	2,053	62,150	62,200	2,150	2,072	2,126	64,150	64,200	2,223	2,144	2,199
60,200	60,250	2,079	2,002	2,055	62,200	62,250	2,152	2,074	2,128	64,200	64,250	2,225	2,145	2,201
60,250	60,300	2,081	2,004	2,057	62,250	62,300	2,154	2,075	2,130	64,250	64,300	2,227	2,147	2,203
60,300	60,350	2,083	2,005	2,059	62,300	62,350	2,156	2,077	2,132	64,300	64,350	2,229	2,149	2,205
60,350	60,400	2,084	2,007	2,061	62,350	62,400	2,157	2,079	2,134	64,350	64,400	2,230	2,151	2,207
60,400	60,450	2,086	2,009	2,063	62,400	62,450	2,159	2,081	2,135	64,400	64,450	2,232	2,153	2,208
60,450	60,500	2,088	2,011	2,064	62,450	62,500	2,161	2,083	2,137	64,450	64,500	2,234	2,154	2,210
60,500	60,550	2,090	2,013	2,066	62,500	62,550	2,163	2,084	2,139	64,500	64,550	2,236	2,156	2,212
60,550	60,600	2,092	2,014	2,068	62,550	62,600	2,165	2,086	2,141	64,550	64,600	2,238	2,158	2,214
60,600	60,650	2,094	2,016	2,070	62,600	62,650	2,167	2,088	2,143	64,600	64,650	2,240	2,160	2,216
60,650	60,700	2,095	2,018	2,072	62,650	62,700	2,168	2,090	2,145	64,650	64,700	2,241	2,162	2,218
60,700	60,750	2,097	2,020	2,073	62,700	62,750	2,170	2,092	2,146	64,700	64,750	2,243	2,163	2,219
60,750	60,800	2,099	2,021	2,075	62,750	62,800	2,172	2,093	2,148	64,750	64,800	2,245	2,165	2,221
60,800	60,850	2,101	2,023	2,077	62,800	62,850	2,174	2,095	2,150	64,800	64,850	2,247	2,167	2,223
60,850	60,900	2,103	2,025	2,079	62,850	62,900	2,176	2,097	2,152	64,850	64,900	2,249	2,169	2,225
60,900	60,950	2,105	2,027	2,081	62,900	62,950	2,178	2,099	2,154	64,900	64,950	2,250	2,171	2,227
60,950	61,000	2,106	2,029	2,083	62,950	63,000	2,179	2,100	2,156	64,950	65,000	2,252	2,172	2,228
61,000		Your New York City tax is:			63,000		Your New York City tax is:			65,000 or more:				
61,000	61,050	2,108	2,030	2,084	63,000	63,050	2,181	2,102	2,157	<div style="border: 1px solid black; border-radius: 50%; padding: 20px; text-align: center; margin-bottom: 10px;"> <p>\$65,000 or more — compute your New York City tax using the New York City tax rate schedule on page 64.</p> </div> <div style="display: flex; align-items: center;"> <p>If the amount on Form IT-150, line 21, or Form IT-201, line 33, is more than \$150,000, see page 63.</p> </div>				
61,050	61,100	2,110	2,032	2,086	63,050	63,100	2,183	2,104	2,159					
61,100	61,150	2,112	2,034	2,088	63,100	63,150	2,185	2,106	2,161					
61,150	61,200	2,114	2,036	2,090	63,150	63,200	2,187	2,108	2,163					
61,200	61,250	2,115	2,038	2,092	63,200	63,250	2,188	2,109	2,165					
61,250	61,300	2,117	2,039	2,094	63,250	63,300	2,190	2,111	2,166					
61,300	61,350	2,119	2,041	2,095	63,300	63,350	2,192	2,113	2,168					
61,350	61,400	2,121	2,043	2,097	63,350	63,400	2,194	2,115	2,170					
61,400	61,450	2,123	2,045	2,099	63,400	63,450	2,196	2,117	2,172					
61,450	61,500	2,125	2,047	2,101	63,450	63,500	2,198	2,118	2,174					
61,500	61,550	2,126	2,048	2,103	63,500	63,550	2,199	2,120	2,176					
61,550	61,600	2,128	2,050	2,104	63,550	63,600	2,201	2,122	2,177					
61,600	61,650	2,130	2,052	2,106	63,600	63,650	2,203	2,124	2,179					
61,650	61,700	2,132	2,054	2,108	63,650	63,700	2,205	2,126	2,181					
61,700	61,750	2,134	2,056	2,110	63,700	63,750	2,207	2,127	2,183					
61,750	61,800	2,136	2,057	2,112	63,750	63,800	2,209	2,129	2,185					
61,800	61,850	2,137	2,059	2,114	63,800	63,850	2,210	2,131	2,187					
61,850	61,900	2,139	2,061	2,115	63,850	63,900	2,212	2,133	2,188					
61,900	61,950	2,141	2,063	2,117	63,900	63,950	2,214	2,135	2,190					
61,950	62,000	2,143	2,065	2,119	63,950	64,000	2,216	2,136	2,192					

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

Tax computation — New York AGI of more than \$150,000:

New York City resident tax — Find your New York City resident tax by using the **New York City tax rate schedule** on page 64 or **Tax computation worksheet 6** or 7 below, whichever applies.

- If the amount on Form IT-150, line 21, or Form IT-201, line 33, is **more than \$150,000, but not more than \$500,000**; and

your filing status is:

- married filing jointly ② or qualifying widow(er) ⑤, and Form IT-150, line 26, or Form IT-201, line 38, is **\$150,000 or less**;
- single ① or married filing separately ③, and Form IT-150, line 26, or Form IT-201, line 38, is **\$100,000 or less**; or
- head of household ④, and Form IT-150, line 26, or Form IT-201, line 38, is **\$125,000 or less**;

then you must compute your New York City tax using the **New York City tax rate schedule** on page 64.

After you have computed the correct New York City tax, enter that amount on Form IT-150, line 30, or Form IT-201, line 47.

Do **not** use the *New York City Tax Table*.

- If the amount on Form IT-150, line 21, or Form IT-201, line 33, is **more than \$150,000, but not more than \$500,000**; and

your filing status is:

- married filing jointly ② or qualifying widow(er) ⑤, and Form IT-150, line 26, or Form IT-201, line 38, is **more than \$150,000**;
- single ① or married filing separately ③, and Form IT-150, line 26, or Form IT-201, line 38, is **more than \$100,000**; or
- head of household ④, and Form IT-150, line 26, or Form IT-201, line 38, is **more than \$125,000**;

then you must compute your New York City tax using **Tax computation worksheet 6** below.

Do **not** use the *New York City Tax Table*.

Tax computation worksheet 6

1. Enter your New York adjusted gross income from Form IT-150, line 21, or Form IT-201, line 33.... 1. _____
2. Enter your taxable income Form IT-150, line 26, or Form IT-201, line 38 2. _____
3. Multiply line 2 by 4.05% (.0405) 3. _____
4. Enter your New York City tax on the line 2 amount above from the *New York City tax rate schedule on page 64* 4.
5. Subtract line 4 from line 3 5. _____
6. Enter the excess of line 1 over \$150,000 or enter \$50,000 whichever amount is less 6. _____
7. Divide line 6 by \$50,000 and round to the fourth decimal place (*cannot exceed 1.0000*) 7. _____
8. Multiply line 5 by line 7 8.
9. **Add lines 4 and 8.**
Enter here and on Form IT-150, line 30, or Form IT-201, line 47. 9. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 9 amount.

- If the amount on Form IT-150, line 21, or Form IT-201, line 33, is

more than \$500,000,

then you must compute your New York City tax using **Tax computation worksheet 7** below.

Do **not** use the *New York City Tax Table*.

Tax computation worksheet 7

1. Enter your taxable income from Form IT-150, line 26, or Form IT-201, line 38 ... 1. _____
2. Multiply line 1 by 4.45% (.0445).
Enter here and on Form IT-150, line 30, or Form IT-201, line 47 2. _____

New York City tax rate schedule

— Notes —

Married filing jointly and qualifying widow(er) — filing status ② and ⑤				
If Form IT-150, line 26, or Form IT-201, line 38, is:		The tax is:		
over	but not over			
\$ 0	\$21,600		2.907%	of Form IT-150, line 26, or Form IT-201, line 38
21,600	45,000	\$628	plus 3.534%	of the excess over \$21,600
45,000	90,000	1,455	plus 3.591%	“ “ “ “ 45,000
90,000	150,000	3,071	plus 3.648%	“ “ “ “ 90,000
150,000	500,000	5,260	plus 4.05%	“ “ “ “ 150,000
500,000		19,435	plus 4.45%	“ “ “ “ 500,000

Single and married filing separately — filing status ① and ③				
If Form IT-150, line 26, or Form IT-201, line 38, is:		The tax is:		
over	but not over			
\$ 0	\$12,000		2.907%	of Form IT-150, line 26, or Form IT-201, line 38
12,000	25,000	\$349	plus 3.534%	of the excess over \$12,000
25,000	50,000	808	plus 3.591%	“ “ “ “ 25,000
50,000	100,000	1,706	plus 3.648%	“ “ “ “ 50,000
100,000	500,000	3,530	plus 4.05%	“ “ “ “ 100,000
500,000		19,730	plus 4.45%	“ “ “ “ 500,000

Head of household — filing status ④				
If Form IT-150, line 26, or Form IT-201, line 38, is:		The tax is:		
over	but not over			
\$ 0	\$14,400		2.907%	of Form IT-150, line 26, or Form IT-201, line 38
14,400	30,000	\$419	plus 3.534%	of the excess over \$14,400
30,000	60,000	970	plus 3.591%	“ “ “ “ 30,000
60,000	125,000	2,047	plus 3.648%	“ “ “ “ 60,000
125,000	500,000	4,418	plus 4.05%	“ “ “ “ 125,000
500,000		19,606	plus 4.45%	“ “ “ “ 500,000