



New York State Department of Taxation and Finance

# Instructions for Form IT-203

## Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers

(including instructions for Forms IT-203-ATT and IT-203-B)

### Three ways to get your tax refund

Mark your choice at line 68:

- **Direct deposit is still the easiest, fastest way to get your refund**
- **NEW Debit cards** are secure, easy to use, and can be used in most banks and stores. In most instances, there's no fee to you for using the card.
- **Paper checks** take weeks to be processed, printed, and mailed

See page 74 for more information about your refund choices.



















### Get your 1099-G online

#### Need to know the amount of your 2010 New York State tax refund?

We are no longer mailing Form 1099-G, *Statement for Recipients of State Income Tax Refunds*. If you need this information to complete your federal return:

- check your paperwork
- go to Online Services at ***www.tax.ny.gov***
- call (518) 457-5181

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## What's **NEW** for 2011?

### General changes for 2011

- **Same-sex married couples — tax return filing obligations**

The *Marriage Equality Act*, which took effect on July 24, 2011, provides that all marriages, whether of same-sex couples or different-sex couples, will be treated equally under the laws of New York. For tax years 2011 and after, same-sex married couples who are married as of the last day of the tax year **must** file New York personal income tax returns using a married filing status, even though their marital status is not recognized for federal income tax purposes. For additional information, see page 6.

- **Three ways to get your refund**

We're offering three refund choices: direct deposit, debit cards (new), and paper checks. See page 74.

- **Form IT-150 (short form) discontinued**

Form IT-150, *Resident Income Tax Return (short form)*, has been discontinued. All full-year New York State residents must now use Form IT-201 to file and pay their taxes.

- **Date of birth required on income tax return**

Taxpayers must now enter their date of birth (and their spouse's date of birth, if applicable) on their primary returns.

- **Yonkers resident income tax surcharge increased**

For tax years beginning on and after 2011, the rate of the Yonkers resident income tax surcharge has been increased from 10% to 15% of the net state tax.

- **E-file requirement for individual taxpayers**

Individual taxpayers who prepare their personal income tax returns using tax software are generally required to file electronically. A taxpayer who is required to e-file and fails to do so will be subject to a penalty and will not be eligible to receive interest on any overpayment until the return is filed electronically. For additional information, see our Web site. Also, see page 12.

- **E-file mandate for tax return preparers revised**

The threshold for determining if tax return preparers are required to e-file their clients' tax documents has been reduced to five original tax documents. In addition, if a tax return preparer is required to e-file a client's tax document and fails to do so, both the preparer and the client may be subject to a penalty, and the client will not be eligible to receive interest on any overpayment until the tax document is filed electronically. For additional information, see our Web site.

- **Online Account Summary**

As part of our expansion into electronic communication, the Tax Department is offering new online services. Our *Online Account Summary* allows you to:

- receive e-mail alerts and reminders about your tax account, including notification of your refund
- view a comprehensive, customized summary of your account
- respond to department notices
- update account information

For additional information, see our Web site.

- **Tax shelter reporting requirements extended**

The expiration date of the reporting requirements and related administrative provisions concerning the disclosure of certain federal and New York State reportable transactions and related information regarding tax shelters has been extended to July 1, 2015. For additional information, see TSB-M-11(5)C, (5)I, *Extension of Tax Shelter Disclosure and Penalty Provisions*.

- **Lottery prizes may be applied against tax liabilities**

A lottery prize winning of more than \$600 may now be applied against the winner's outstanding New York tax liabilities.

### New credit

- **Economic transformation and facility redevelopment program**

This new program provides tax incentives to businesses to stimulate redevelopment in targeted communities where certain correctional or juvenile facilities are closed. For additional information, see TSB-M-11(6)I, *Summary of Budget Bill Personal Income Tax Changes Enacted in 2011*, and Form IT-633, *Economic Transformation and Facility Redevelopment Program Tax Credit*, and its instructions.

### Changes to existing credits

- **Credits for taxicab and livery service vehicles accessible to persons with disabilities**

The credit for taxicab and livery service vehicles accessible to persons with disabilities expired for costs incurred after December 31, 2010. However, any unused credit from a prior year can be carried over until used. For additional information, see Form IT-239, *Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities*.

- **Alternative fuels credit**

The credit for investing in new alternative-fuel vehicle refueling property expired for tax years beginning on and after January 1, 2011. However, any unused credit from a prior year can be carried over until used. For additional information, see Form IT-253, *Claim for Alternative Fuels Credit*.

- **Investment tax credits for the financial services industry**

The investment tax credit (ITC) for the financial services industry has been extended to include property placed in service before October 1, 2015. The empire zone (EZ) ITC for the financial services industry has been extended to include property placed in service before April 1, 2014 (when the EZs are deemed to expire). However, a financial services business that places property in service between April 1, 2014, and October 1, 2015, may still claim the regular ITC for the financial services industry on that property. For additional information, see Forms IT-252, *Investment Tax Credit for the Financial Services Industry*, and IT-605, *Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry*, and their instructions.

## What's **NEW** for 2011 (continued)

### • Excelsior Jobs Program Act

The benefit period of the Excelsior Jobs Program has been extended from five years to ten. Several other administrative changes were made to the program and to how the credit is computed. For additional information, see TSB-M-11(6), *Summary of Budget Bill Personal Income Tax Changes Enacted in 2011*, and Form IT-607, *Claim for Excelsior Jobs Program Tax Credit*, and its instructions.

### New modification

#### • Subtraction modification for QEZE credit for real property taxes

A new subtraction modification is available for any amount of QEZE credit for real property taxes included in federal adjusted gross income. For additional information, see TSB-M-10(9)(C), (15), *New York State Tax Treatment of Refunds of the Qualified Empire Zone Enterprise (QEZE) Credit for Real Property Taxes*.

## How are nonresidents and part-year residents taxed?

If you were a nonresident of New York State, you are subject to New York State tax on income you received from New York State sources in 2011. If you were a resident of New York State for only part of 2011, you are subject to New York State tax on all income you received while you were a resident of the state and on income you received from New York State sources while

you were a nonresident. To compute the amount of tax due, use Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. You will compute a base tax as if you were a full-year resident, then determine the percentage of your income that is subject to New York State tax and the amount of tax apportioned to New York State.

## How do I fill in the forms?

Use black ink only (no red or other color ink or pencils) to print or type all entries.

Carefully enter your money amounts so that the **dollar amount** ends immediately to the **left** of the decimal point and the **cents amount** starts immediately to the **right** of the decimal point.

Do not write in dollar signs, commas, or decimal points when making entries.

You can round money entries to the nearest dollar (fifty cents or more is rounded up). If you do round numbers, you must be consistent and round all numbers.

If you make an entry on a line, always fill in the cents area. If rounding or using a whole dollar amount, enter **00** in the cents box. Do not make any entry in areas that do not apply to you unless these instructions specifically direct you to do so; treat blank lines as zeros.

If you show a loss, place a minus sign **immediately to the left** of the loss amount. Do not use [ ] brackets or parentheses.

Mark an **X** to fill in boxes as appropriate. Do not use a check mark. Keep your Xs and numerals inside the boxes.

## How do I use these instructions?

Keep an eye out for the following icons or symbols. They will alert you to important new information, to areas where particular caution should be used, and to filing shortcuts.



New information



Caution



Time-saving tip

## Common words and phrases

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

<b>EIC</b> =	earned income credit
<b>federal AGI</b> =	federal adjusted gross income
<b>IRC</b> =	Internal Revenue Code
<b>IRS</b> =	Internal Revenue Service
<b>New York AGI</b> =	New York State adjusted gross income
<b>NYS</b> =	New York State
<b>NYC</b> =	New York City

## Who must file ?

### New York State nonresidents and part-year residents

You must file Form IT-203 if you meet any of the following conditions:

- You have income from a New York source (see below and page 6) and your New York AGI is more than your New York State standard deduction. Complete Form IT-203, lines 1 through 31 and compare the line 31 *Federal amount* to your standard deduction from the table on Form IT-203, page 2.
- You want to claim a refund of any New York State, New York City, or Yonkers income taxes withheld from your pay.
- You want to claim any of the New York State, New York City, or Yonkers refundable or carryover credits listed in the chart beginning on page 6.
- You are subject to the minimum income tax on tax preference items derived from or connected with New York sources (Form IT-220, *Minimum Income Tax*). For further information, see *Other forms you may have to file* on page 10 of these instructions.
- You were a part-year resident and you are subject to a separate tax on any lump-sum distributions for your resident period derived from or connected with New York sources (Form IT-230, *Separate Tax on Lump-Sum Distributions*). See *Other forms you may have to file* on page 10.
- You incurred a net operating loss (NOL) for New York State personal income tax purposes for the tax year, without incurring a similar NOL for federal income tax purposes. See *New York State net operating loss* on page 57 for more information.

### Nonresidents — New York source income

For nonresidents *New York source income* is the sum (with adjustments for special accruals as defined on page 56) of income, gain, loss, and deduction from:

- real or tangible personal property located in New York State (including certain gains or losses from the sale or exchange of an interest in an entity that owns real property in New York State);
- services performed in New York State;
- a business, trade, profession, or occupation carried on in New York State; **and**
- a New York S corporation in which you are a shareholder (including installment income from an IRC 453 transaction).

New York source income also includes:

- your distributive share of New York State partnership income or gain;
- your share of New York State estate or trust income or gain;
- lottery winnings won in the New York State lottery, if the prize was won on or after October 1, 2000, and the total proceeds of the prize are more than \$5,000;
- any gain from the sale, transfer, or other disposition of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold, when the real property comprising the units of such cooperative housing corporation is located in New York State;
- any income you received related to a business, trade, profession, or occupation previously carried on in this state, whether or not as an employee, including but not limited to, covenants not to compete and termination agreements;

- in the case of a shareholder in an S corporation that has made the election to be a New York S corporation, and the S corporation has distributed an installment obligation under IRC section 453(h)(1)(A) to the shareholders, any gain recognized on the receipt of payments from an installment obligation for federal income tax purposes;
- in the case of a shareholder in an S corporation that has made the election to be a New York S corporation, and the S corporation has made an election under IRC section 338(h)(10), any gain recognized on the deemed asset sale for federal income tax purposes; and
- in the case of a shareholder in an S corporation that has made the election to be a New York S corporation, and that S corporation terminates its taxable status in New York, any income or gain recognized on the receipt of payments from an installment sale contract entered into when the S corporation was subject to tax in New York.

New York source income **does not include** the following income even if it was included in your federal adjusted gross income:

- certain pensions that are exempt from New York State taxation by reason of U.S. Code, Title 4, section 114 (see line 10 instructions on page 21), and annuities and pensions that meet the New York State definition of an annuity, unless the annuity is employed in or used as an asset of a business, trade, profession, or occupation carried on in New York State;
- interest, dividends, or gains from the sale or exchange of intangible personal property, unless they are part of the income you received from carrying on a business, trade, profession, or occupation in New York State;
- gambling winnings, other than lottery winnings won in the New York State lottery as described above, unless you are engaged in the business of gambling and you carry on that business in New York State;
- compensation you received for active service in the United States military (see *Members of the armed forces* on page 57);
- your income earned in New York State as a military spouse if (1) you are a nonresident of New York State, and (2) you are in New York State solely to be with your spouse who is a member of the armed services present in New York State in compliance with military orders (for more information, see TSB-M-10(1)I, *Military Spouses Residency Relief Act*);
- your income as a shareholder of a corporation that is a New York C corporation;
- compensation you received from an interstate rail carrier, interstate motor carrier, or an interstate motor private carrier for regularly assigned duties performed in more than one state;
- compensation paid to you if (1) you are engaged on a vessel to perform assigned duties in more than one state as a pilot licensed under U.S. Code, Title 46, section 7101, or (2) you perform regularly assigned duties while engaged as a master, officer, or crewman on a vessel operating on the navigable waters of more than one state.

**Part-year residents — New York source income**

For part-year residents *New York source income* is the sum of the following with adjustments for special accruals as defined on page 56:

- 1) all income reported on your federal return for the period you are a resident of New York State; **and**
- 2) the New York source income for the period you were a nonresident of New York State.

**Additional notes to all filers**

See *Other forms you may have to file* to make sure your tax return is complete.

See the credit charts below and on pages 7 through 9 to review credits available for nonresidents and part-year residents.

Does your child have **investment income** over \$1,900? It would be to your advantage to file a New York return for your child to report your child's investment income, since there will be no New York tax on the first \$3,000 of that income. When you

file your federal return, report your child's investment income on federal Form 8615 (instead of federal Form 8814). If you file Form 8814, the amount of your child's investment income over \$1,900 that was included in your federal gross income will be reported in the *Federal amount* column of your Form IT-203 on your New York return and taxed at your rate.

**Joint filing exception for some married taxpayers**

If you are married and filing a joint federal income tax return but one spouse is a New York State resident and the other is a nonresident or part-year resident, you are required to file separate New York State returns. The resident must use Form IT-201, *Resident Income Tax Return*. The nonresident or part-year resident, if required to file a New York State return, must use Form IT-203. However, if you both choose to file a joint New York State return, use Form IT-201 and both spouses' income will be taxed as full-year residents of New York State.

**Filing information for same-sex married couples**

Same-sex married couples have the same state tax benefits and requirements as different-sex married couples filing and paying New York State personal income tax. If you are married as of the last day of the tax year, you **must use a married filing status** (see *Item (A)* on page 14) and you **must enter special condition code M3** at item (F) on your New York return (see page 15).

Since a same-sex married couple may not file a federal return using a married filing status, and federal AGI is the starting point for computing your New York return, you will need to recompute your federal income tax return as if you had been able to use a married filing status (*federal as-if-married return*). Complete your *federal as-if-married return* (including all supporting federal schedules, credit forms, and other attachments), applying all the federal rules for the married filing status you choose. Do not file your *federal as-if-married return*; keep it for your records. For additional information, see our Web site.

**Note:** Any reference in these instructions (and in any supporting credit forms and other attachments to your New York return) to your *federal return*, *federal amount*, *federal credit claimed*, etc., **refers to your federal as-if-married return**.

In addition, the term *spouse* should be read as gender-neutral and includes a person in a marriage with a same-sex spouse. The term *marriage* includes a marriage between same-sex spouses.

**Credits for individuals**

**Note:**  indicates that this credit may be refunded to you, even if you owe no tax.

Credit	You may qualify for this credit if you:	Form
<b>Accumulation distribution</b>	are a beneficiary of a trust who received an accumulation distribution.	page 51*
<b>Accumulation distribution (Part-year New York City)</b>	are a beneficiary of a trust who received an accumulation distribution during the period you were a New York City resident.	IT-360.1
<b>Alternative fuels</b>	have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit for investing in new clean-fuel vehicle refueling property.	IT-253
<b>Child and dependent care (New York State)</b>	are able to claim the federal child and dependent care credit. Part-year NYS residents: This credit may be refunded to you, even if you owe no tax.	IT-216
<b>Child and dependent care (Part-year New York City)</b>	<input type="checkbox"/> are qualified to claim the NYS child and dependent care credit.	IT-216

## Credits for individuals (continued)

Credit	You may qualify for this credit if you:	Form
<b>Claim of right (New York State)</b>	<input type="checkbox"/> had a claim of right credit on your federal return for income that was subject to New York State tax on a prior year's return.	IT-257
<b>Claim of right (New York City)</b>	<input type="checkbox"/> had a claim of right credit on your federal return for income that was subject to New York City tax on a prior year's return.	IT-257
<b>Claim of right (Yonkers)</b>	<input type="checkbox"/> had a claim of right credit on your federal return for income that was subject to Yonkers tax on a prior year's return.	IT-257
<b>Clean heating fuel</b>	<input type="checkbox"/> purchased bioheat that is used for space heating or hot water production for residential purposes.	IT-241
<b>Conservation easement</b>	<input type="checkbox"/> own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
<b>Defibrillator</b>	purchased an automated external defibrillator machine.	IT-250
<b>Earned income (New York State)</b>	are allowed an earned income credit (EIC) on your federal income tax return. Part-year NYS residents: This credit may be refunded to you, even if you owe no tax.	IT-215
<b>Earned income (Part-year New York City)</b>	<input type="checkbox"/> are allowed an EIC on your federal income tax return.	IT-215
<b>Empire State child</b>	<input type="checkbox"/> have a spouse who qualifies to claim the Empire State child credit on their separately filed New York State resident return.	IT-213
<b>Fuel cell electric generating equipment</b>	have unused credit for purchasing fuel cell electric generating equipment and installing it in New York State.	IT-259
<b>Green building</b>	had expenses for a building meeting certain environmental and energy standards.	DTF-630
<b>Historic homeownership rehabilitation</b>	<input type="checkbox"/> had qualified rehabilitation expenditures made with respect to a qualified historic home located in New York State.	IT-237
<b>Household (New York State)</b>	cannot be claimed as a dependent on another taxpayer's federal return <b>and</b> your federal Adjusted Gross Income (AGI), federal amount column, is not over \$32,000 (\$28,000 if filing as single).	page 39*
<b>Household (New York City)</b>	cannot be claimed as a dependent on another taxpayer's federal return <b>and</b> your federal AGI, federal amount column, is not over \$22,500 (\$12,500 if filing as single).	IT-360.1
<b>Long-term care insurance</b>	paid premiums during the tax year for a long-term care insurance policy.	IT-249
<b>Lump-sum distribution</b>	received a federal lump-sum distribution while a New York State resident that was taxed by a specified jurisdiction outside New York State.	IT-112.1
<b>Nursing home assessment</b>	<input type="checkbox"/> paid an amount directly relating to the assessment imposed on a residential health care facility located in New York State.	IT-258
<b>Residential fuel oil storage tank</b>	have unused credit for replacing or installing a residential fuel oil storage tank.	page 51*
<b>School tax (Part-year New York City)</b>	<input type="checkbox"/> are a part-year New York City resident and you cannot be claimed as a dependent on another taxpayer's federal return. You may apply for this credit even if you don't have to file Form IT-203. You do not have to file Form NYC-210 if you are claiming this credit on Form IT-203.	NYC-210
<b>Solar energy system equipment</b>	purchased solar energy system equipment and installed it at your principal residence in New York State.	IT-255
<b>Solar and wind energy</b>	have unused credit for purchasing and installing a solar or wind energy system.	page 51*
<b>Taxes paid to another state or jurisdiction</b>	received income during your New York State resident period from outside New York State that was taxed by a jurisdiction outside New York State.	IT-112-R
<b>Taxes paid to Canada</b>	received income during your New York State resident period from Canada that was taxed by a province of Canada.	IT-112-C

\* See this page in the instructions. There is no form for this credit.

**Credits for businesses****Note:**  indicates that this credit may be refunded to you, even if you owe no tax.

<b>Credit</b>	<b>You may qualify for this credit if you or your business:</b>	<b>Form</b>
<b>Alternative fuels</b>	have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit for investing in new clean-fuel vehicle refueling property.	IT-253
<b>Biofuel production</b>	<input type="checkbox"/> produced biofuel at a biofuel plant located in New York State.	IT-243
<b>Brownfield credits</b>	<input type="checkbox"/> was issued a certificate of completion by the New York State Department of Environmental Conservation (DEC) under the Brownfield Cleanup Program.	IT-611 IT-611.1 IT-612 IT-613
<b>Clean heating fuel</b>	<input type="checkbox"/> purchased bioheat that is used for space heating or hot water production for residential purposes.	IT-241
<b>Conservation easement</b>	<input type="checkbox"/> own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
<b>Defibrillator</b>	purchased an automated external defibrillator machine.	IT-250
 <b>Economic Transformation and Facility Redevelopment Program</b>	was issued a certificate of eligibility by Empire State Development (ESD) admitting you into the Economic Transformation and Facility Redevelopment Program.	IT-633
<b>Empire State commercial production</b>	<input type="checkbox"/> had expenses for the production of certain qualified commercials.	IT-246
<b>Empire State film production</b>	<input type="checkbox"/> had expenses for the production of certain qualified films and television shows.	IT-248
<b>Empire State film post-production</b>	<input type="checkbox"/> had expenses for the post-production of certain qualified films and television shows.	IT-261
<b>Empire zone (EZ) capital</b>	made investments or contributions to an EZ business or project, or have an unused EZ capital tax credit from a prior year.	IT-602
<b>EZ employment incentive</b>	<input type="checkbox"/> acquired, built, or erected property for which an EZ investment credit is allowed.	IT-603
<b>EZ investment</b>	<input type="checkbox"/> is EZ-certified and placed qualified property in service in an EZ.	IT-603
<b>EZ wage</b>	<input type="checkbox"/> is EZ-certified and paid wages to employees within the EZ.	IT-601
<b>Employment incentive</b>	<input type="checkbox"/> put property in service that qualified for the investment credit.	IT-212-ATT
<b>Employment of persons with disabilities</b>	employed persons with disabilities.	IT-251
 <b>Excelsior jobs</b>	<input type="checkbox"/> was issued a certificate of eligibility by Empire State Development (ESD) under the Excelsior Jobs Program.	IT-607
<b>Farmers' school tax</b>	<input type="checkbox"/> are in the farming business and paid school taxes on agricultural property in New York State.	IT-217
<b>Financial services industry EZ employment incentive</b>	<input type="checkbox"/> is a financial services industry (FSI) business that was allowed an FSI EZ investment credit.	IT-605
<b>Financial services industry EZ investment</b>	<input type="checkbox"/> is an FSI business that placed qualified property in service in an EZ.	IT-605
<b>Financial services industry employment incentive</b>	<input type="checkbox"/> put property in service that qualified for the FSI investment credit.	IT-252-ATT
<b>Financial services industry investment</b>	<input type="checkbox"/> is an FSI business that placed qualified property in service in New York State.	IT-252
<b>Fuel cell electric generating equipment</b>	have unused credit for purchasing fuel cell electric generating equipment and installing it in New York State.	IT-259
<b>Green building</b>	had expenses for a building that meets certain environmental and energy standards.	DTF-630
<b>Historic barn rehabilitation</b>	paid or incurred expenses to restore a historic barn in New York State.	IT-212-ATT
<b>Investment</b>	<input type="checkbox"/> placed qualified property in service in New York State.	IT-212
<b>Long-term care insurance</b>	paid premiums during the tax year for a long-term care insurance policy.	IT-249



## Credits for business (continued)

Credit	You may qualify for this credit if you or your business:	Form
Low-income housing	had construction or rehabilitation expenses for eligible rent-restricted housing.	DTF-624
QETC capital	held investments in a qualified emerging technology company (QETC).	DTF-622
QETC employment	<input type="checkbox"/> is a QETC company that paid wages to full-time employees.	DTF-621
QETC facilities, operations, and training	<input type="checkbox"/> is a QETC that is an eligible taxpayer with qualified research and development property, research expenses, or high-technology training expenses.	DTF-619
QEZE real property taxes	<input type="checkbox"/> is a qualified empire zone enterprise (QEZE) that paid eligible real property taxes.	IT-606
QEZE tax reduction	is a QEZE that meets the employment requirements.	IT-604
Rehabilitation of historic properties	had qualified expenses related to the rehabilitation of a certified historic structure located in New York State.	IT-238
Security officer training	<input type="checkbox"/> employed qualified security officers and received a certificate from the New York State Office of Homeland Security.	IT-631
Special additional mortgage recording tax	<input type="checkbox"/> paid the special additional mortgage recording tax.	IT-256
Taxicabs and livery service vehicles accessible to persons with disabilities	have unused credit for upgrading a vehicle so that it is accessible to persons with disabilities.	IT-239
Unincorporated business tax (UBT) (Part-year New York City)	is a New York City business that filed Form NYC-202 or NYC-202S and paid UBT; or was a partner in a New York City partnership that filed Form NYC-204 and paid UBT.	IT-219
Zone equivalent area (ZEA) wage	<input type="checkbox"/> has an unused credit from a prior year for wages paid to employees within a ZEA.	IT-601.1

## Other forms you may have to file

### Form

### Purpose

#### Form IT-2, Summary of W-2 Statements

You must complete Form(s) IT-2 if you received **any** federal Form(s) W-2. You must complete Form(s) IT-2 even if your federal Form(s) W-2 do not show any New York State, New York City, or Yonkers wages or tax withheld. In addition, if you received foreign earned income but did not receive a federal Form W-2, you must complete Form IT-2. Attach Form(s) IT-2 to your New York return. Do not attach any federal Form(s) W-2 to your return; keep them for your records.

Married taxpayers filing jointly can report W-2 records for both spouses on one Form IT-2, but must mark an **X** in the appropriate box of each record to indicate which spouse the information is for.

#### Form IT-1099-R, Summary of Federal Form 1099-R Statements

You must complete Form(s) IT-1099-R if you received any federal Form(s) 1099-R that show any New York State, New York City, or Yonkers tax withheld. Attach Form(s) IT-1099-R to your New York return. Do not attach any federal Form(s) 1099-R to your return; keep them for your records. (To avoid confusion, please note that the New York form has an **IT** prefix in the form number.)

Married taxpayers filing jointly can report 1099-R records for both spouses on one Form IT-1099-R, but must mark an **X** in the appropriate box of each record to indicate which spouse the information is for.

## Other forms you may have to file *(continued)*

Form	Purpose
Form IT-1099-UI, <i>Summary of Unemployment Compensation Payments</i>	<p>You must complete Form(s) IT-1099-UI if you received any federal Form(s) 1099-G from the New York State Department of Labor that show New York State income tax withheld from your New York State unemployment compensation. Attach Form(s) IT-1099-UI to your New York return. Do not attach any federal Form(s) 1099-G to your return; keep them for your records.</p> <p>Married taxpayers filing jointly must mark an <b>X</b> in the appropriate box to indicate which spouse the form is for.</p>
Form IT-203-ATT, <i>Other Tax Credits and Taxes, Attachment to Form IT-203</i>	<p>You must complete this form if you are subject to any other New York State taxes, or are claiming credits other than those reported on Form IT-203. For more information, see the instructions for Form IT-203-ATT.</p>
Form IT-203-B, <i>Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet, Attachment to Form IT-203</i>	<p>You must complete <b>Schedule A</b> if you worked both in and out of New York State for an employer, and your income is not based on the volume of business transacted. You must complete <b>Schedule B</b> if you or your spouse maintained living quarters in New York State during any part of 2011. Complete <b>Schedule C</b> if you are claiming the college tuition itemized deduction. For more information, see the instructions for Schedule C.</p>
Form IT-203-C, <i>Nonresident or Part-Year Resident Spouse's Certification</i>	<p>To allow a spouse with no New York source income, in the case of married nonresidents and part-year residents who are required to file a joint return, the option to not sign the joint return and to not be held liable for any tax, penalty, or interest due.</p>
Form IT-220, <i>Minimum Income Tax</i>	<p>To report New York State tax preference items totaling more than your specific deduction of \$5,000 (\$2,500 if you are married and filing separately). For New York purposes, the federal preference items subject to New York minimum income tax are: (1) depreciation (pre-1987) (ACRS depreciation on recovery property placed in service in New York in 1985 and 1986, ACRS depreciation on all IRC section 280F recovery property placed in service prior to January 1, 1987); (2) intangible drilling costs; and (3) qualified small business stock (excluded under section 1202). Also include the amount of New York addition for restoration of net operating loss deduction. You may have to file Form IT-220 even if you are not required to file federal Form 6251, <i>Alternative Minimum Tax - Individuals</i>. For more information, see the instructions for Form IT-220.</p>
Form IT-221, <i>Disability Income Exclusion</i>	<p>To compute the amount of your disability income that may be excluded from income on Form IT-203. For more information, see the instructions for Form IT-221.</p>
Form IT-230, <i>Separate Tax on Lump-Sum Distributions</i>	<p>To compute tax due if you used federal Form 4972 to compute your federal tax on a lump-sum distribution from a qualified retirement plan. For more information, see the instructions for Form IT-230.</p>
Form IT-360.1, <i>Change of City Resident Status</i>	<p>To compute the tax due if you changed your New York City or Yonkers resident status during the year. You must pay the New York City income tax or Yonkers resident income tax surcharge for the part of the year that you lived in New York City or Yonkers. For more information, see the instructions for Form IT-360.1.</p>
Form IT-398, <i>New York State Depreciation Schedule for IRC Section 168(k) Property</i>	<p>To compute your New York depreciation deduction for IRC section 168(k) property placed in service beginning on or after June 1, 2003 (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)). For more information, see the instructions for Form IT-398.</p>

## Other forms you may have to file *(continued)*

Form	Purpose
Form IT-399, <i>New York State Depreciation Schedule</i>	<p>To compute your New York depreciation deduction for property placed in service during tax years beginning in 1981, 1982, 1983, and 1984.</p> <p>For property placed in service outside New York State for tax years beginning after December 31, 1984, but before January 1, 1994, see addition A-16. For more information, see the instructions for Form IT-399.</p>
Form IT-500, <i>Income Tax Credit Deferral</i>	<p>To compute your credit deferral if the total amount of certain credits that you may use to reduce your tax or have refunded to you is greater than \$2 million.</p>
Form IT-2105, <i>Estimated Income Tax Payment Voucher for Individuals</i>	<p>To pay estimated tax for 2012 if you expect to owe at least \$300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits you are entitled to claim. For more information, see the instructions for Form IT-2105.</p>
Form Y-203, <i>Yonkers Nonresident Earnings Tax Return</i>	<p>To compute the tax due if you were <b>not</b> a Yonkers resident for 2011 but you earned wages or had self-employment income from within Yonkers, and you have to file a New York State income tax return. For more information, see the instructions for Form Y-203.</p>
Form IT-203-X, <i>Amended Nonresident and Part-Year Resident Income Tax Return</i>	<p>To amend a previously filed New York State income tax return. Generally, an amended return claiming credit for, or a refund of, an overpayment must be filed within three years of the date that the original return was filed, or within two years of the date that the tax was paid, whichever is later. However, if you file an amended federal return, you must also file an amended New York State return within 90 days from the date you amend your federal return.</p> <p>You must also file an amended return to correct any error on your original state return and to report changes made on your federal return by the IRS. You must report such changes to the New York State Tax Department within 90 days from the date the IRS makes its final determination.</p> <p>In addition, you must now use Form IT-203-X to file a protective claim or to report a net operating loss (NOL) carryback. Previously, Form IT-113-X, <i>Claim for Credit or Refund of Personal Income Tax</i>, which has been discontinued, was used for these purposes.</p> <p>For more information, see <i>Amending your return</i> on page 58 and the instructions for Form IT-203-X.</p>

## E-file information



### E-file your return



**Using software?** Most taxpayers who use software to prepare returns **must** e-file.

- If your software supports the e-filing of your return, you **must** e-file.
- If you are required to e-file but you file on paper instead, you may be subject to a \$25 penalty.

**Easy** — All you need is a computer and Internet access!

**Fast** — Faster refunds than ever before! If you owe tax, several payment options are available. . . including File now/Pay later!

**Safe** — E-file is secure and accurate. You receive an electronic acknowledgment!

**Free** — You may qualify for FREE e-filing of your New York State income tax return! Check our Web site.

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

E-filing is the fastest way to receive your refund. The speed and accuracy of computers allow electronic returns to be processed faster than paper returns, and using tax preparation software greatly reduces the possibility of errors and delays. For more details, visit our Web site at: [www.tax.ny.gov](http://www.tax.ny.gov)

The following forms may be e-filed for 2011:

IT-201	IT-182	IT-219	IT-258
IT-201-ATT	IT-209	IT-220	IT-272
IT-203	IT-212	IT-230	IT-280
IT-203-ATT	IT-212-ATT	IT-241	IT-360.1
IT-203-B	IT-213	IT-245	IT-370
IT-203-C	IT-213-ATT	IT-249	IT-398
IT-112-C	IT-214	IT-250	IT-399
IT-112-R	IT-215	IT-255	IT-2105.9
IT-112.1	IT-216	IT-256	Y-203
IT-135	IT-217	IT-257	

#### E-file your tax-due return

E-filed returns with a balance due may be paid by authorizing the Tax Department to withdraw the payment from your bank account (electronic funds withdrawal), by credit card, or by submitting a check or money order with Form IT-201-V, *Payment Voucher for E-Filed Income Tax Returns*.

**Step 1 — Complete the taxpayer information section**

**Part A Name and address**

Write the following in the spaces provided:

- Name: First name, middle initial, and last name for you, and, if you are filing a joint return, your spouse.
- Mailing address: PO box or street address, city, state, and ZIP code where you wish to receive your mail (refund and correspondence).

If you are required to file Form IT-203-C (see page 10), only enter the name of the spouse with New York source income.

**Foreign addresses**

Enter the information in the following order: city, abbreviation for the province or state, postal code (follow the country's practice), and country. **Do not abbreviate the country name.**

**Part B Permanent home address**

If your mailing address is different from your permanent home address (for instance, you use a PO box), enter your permanent home address.

**Part-year residents**

Your permanent home address is the address of the dwelling place in New York State that you occupied last in the tax year, whether you or your spouse own or rent it.

- If you moved **into** the state, enter your permanent home address as of December 31, 2011. If you moved **out of** the state prior to December 31, 2011, enter as your permanent home address the address of the New York State residence you occupied last in 2011.
- If you use a paid preparer and you use the preparer's address as your mailing address, enter the address of your permanent home in the space provided.
- If you are a permanent resident of a nursing home, enter the nursing home address.
- If you are in the armed forces and your permanent home was in New York State when you entered the military, enter your New York permanent home address regardless of where you are stationed.
- If you are married and maintain separate New York State residences and are filing separate New York State returns, enter as your permanent home address the address of your own residence.

**Nonresidents**

Enter the address of your residence outside New York State that you consider to be your domicile and your permanent place of abode if it is different from your mailing address. For definitions of *domicile* and *permanent place of abode*, see page 55.

If you moved into New York State after December 31, 2011, enter the address of the residence that you maintained during 2011 outside New York State that you considered to be your domicile and your permanent place of abode.

**Part C Dates of birth and social security numbers**

Enter your date(s) of birth and social security number(s) in the same order as your names.

If you are required to file Form IT-203-C, include both your and your spouse's social security number.

**Part D New York State county of residence**

**Part-year residents**

Enter the county of the last residence where you lived in New York State. If you lived in New York City, use one of the following county names:

If you live in	use county
Bronx	<b>Bronx</b>
Brooklyn	<b>Kings</b>
Manhattan	<b>New York</b>
Queens	<b>Queens</b>
Staten Island	<b>Richmond</b>

**Nonresidents**

Enter the abbreviation **NR** in the county space.

**Part E School district name and code**

**Part-year residents**

**Enter the correct code number and the name of your school district.** This is the district where you were a resident on December 31, 2011, or the district where you were a resident of New York before you moved out of the state. School districts and code numbers are on pages 59 through 62. If you do not know the name of your school district, contact your nearest public school.

**You must enter your school district name and code number** even if you were absent from the school district temporarily, if the school your children attended was not in your school district, or if you had no children attending school. **Incorrect district names and code numbers may affect school aid.**

### Nonresidents

Enter the abbreviation **NR** in the school district name box. Leave the code box blank.

## Part F Decedent information

If the taxpayer whose name is listed **first** on the return died after December 31, 2010, and before you filed your return, enter the date of death in the boxes labeled *Taxpayer's date of death*, in month, day, and last two digits of year order. If the taxpayer whose name is listed **second** died after December 31, 2010, and before you filed your return, enter the date of death in the boxes labeled *Spouse's date of death*.

In addition, you must make the appropriate entry at item (F) if you qualify for an automatic 90-day extension of time to file your return because your spouse died within 30 days before the due date of your return (see page 15).

Also see *Deceased taxpayers* on page 56.

## Step 2 — Select your filing status and complete items B through F

### Item (A)

In nearly all cases you must use the same filing status that you used on your federal return. If you did not have to file a federal return, use the filing status you would have used if you had filed.

The only exceptions to this rule apply to married individuals who file a joint federal return. If you filed a joint federal return, see below. All others, go to item B.

If you filed a joint federal return and:

- 1) both spouses are nonresidents and both have New York source income, **or**
- 2) one spouse is a part-year resident and the other is a nonresident with New York source income, **or**
- 3) both spouses are part-year residents,

you must file a joint New York State return using filing status ②. Both spouses must sign the return and will generally be jointly and individually liable for the entire tax, penalty, or interest due. This means that if one spouse does not pay the tax due, the other may have to.

If you meet one of the preceding three conditions but are unable to file a joint New York return because:

- 1) the address or whereabouts of your spouse is unknown, you can demonstrate that reasonable efforts have been made to locate your spouse, and good cause exists for the failure to file a joint New York return, **or**
- 2) your spouse refuses to sign a joint New York return, reasonable efforts have been made to have your spouse sign a joint return, there exists objective evidence of alienation from your spouse such as judicial order of protection, legal separation under a decree of divorce or separate maintenance, or living apart for the twelve months immediately preceding application to file a separate return or commencement of an action for divorce or commencement of certain family court proceedings, and good cause exists for the failure to file a joint New York return,

you may file a separate New York return using filing status ③.

If you filed a joint federal return and:

- 1) both spouses are nonresidents but only one has New York source income, **or**
- 2) one spouse is a part-year resident and the other is a nonresident with no New York source income,

you must file a joint New York State return using filing status ② and include in the Federal amount column the joint income as reported on your federal income tax return. However, only the spouse with New York source income (or the part-year resident spouse) should sign Form IT-203. That spouse must also complete Form IT-203-C, *Nonresident or Part-Year Resident Spouse's Certification* (see *Other forms you may have to file*), and attach it to the front of Form IT-203. In this case, any refund or notice of tax, penalty, or interest due will be issued only in the name of the spouse required to sign Form IT-203.

**If you filed a joint federal return and one spouse is a New York State resident and the other is a nonresident or part-year resident**, you are required to file separate New York State returns. The resident must use Form IT-201. The nonresident or part-year resident, if required to file a New York State return, must use Form IT-203. However, if you both choose to file a joint New York State return, use Form IT-201; both spouses' income will be taxed as full-year residents of New York State.


### Item (B)

If you itemized your deductions on your 2011 federal income tax return, mark an **X** in the **Yes** box. If you claimed the standard deduction on your federal return, mark an **X** in the **No** box.

### Item (C)

If you can be claimed as a dependent on another taxpayer's federal return, you must mark an **X** in the **Yes** box. You must mark the **Yes** box even if the other taxpayer did not claim you as a dependent. For example, if another taxpayer was entitled to claim you as a dependent on his or her federal return, but chose not to so that you can claim the federal education credit, you must mark the **Yes** box.

**Item (D)**

 E-file this return. Most taxpayers **must** now e-file (see page 12.)

**Item (E)****New York City part-year residents only:**

Enter in the applicable box the number of months you and your spouse (if filing a joint return) lived in New York City during 2011.

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

**All other taxpayers should leave the boxes at item (E) blank.**

**Item (F)**

If you qualify for one or more of the ten special conditions below, enter the specified 2-character code(s).

**Code A6 Build America Bond (BAB) interest**

Enter this code if you included BAB interest in your federal AGI. For additional information, see TSB-M-10(4)I, *Treatment of Interest Income from Build America Bonds*, available on our Web site.

**Code C7 Combat zone**

Enter this code if you qualify for an extension of time to file and pay your tax due under the combat zone or contingency operation relief provisions. See Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

**Code D9 Death of spouse**

Enter this code if you qualify for an automatic 90-day extension of time to file your return because your spouse died within 30 days before the due date of your return.

**Code K2 Combat zone, killed in action (KIA)**

Enter this code if you are filing a return on behalf of a member of the armed forces who died while serving in a combat zone. See Publication 361 for information on filing a claim for tax forgiveness.

**Code E3 Out of the country**

Enter this code if you qualify for an automatic two-month extension of time to file your federal return because you are out of the country. For additional information, see *When to file/Important dates* on the back cover.

**Code E4 Nonresident aliens**

Enter this code if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your federal income tax return on or before June 15, 2012. The filing deadline for your New York return is also June 15, 2012.

**Code E5 Extension of time to file beyond six months**


Enter this code if:

- 1) You qualify for an extension of time to file beyond six months under section 157.3(b)(1) of the personal income tax regulations because you are outside the United States and Puerto Rico, or you intend to claim nonresident status under section 605(b)(1)(A)(ii) of the Tax Law (548-day rule). If you qualify under section 157.3(b)(1)(i) of the personal income tax regulations, attach a copy of the letter you sent to the IRS to request the additional time to file.
- 2) You received a federal extension to qualify for the federal foreign earned income exclusion and/or the foreign housing exclusion or deduction. Attach a copy of the approved federal Form 2350, *Application for Extension of Time to File U.S. Income Tax Return*.

**Code M2 Military spouse exempt income**

Enter this code if you had exempt income under the federal Military Spouses Residency Relief Act (Public Law 111-97). For additional information, see TSB-M-10(1)I, *Military Spouses Residency Relief Act*, available on our Web site.

**Code M3 Same-sex married spouse(s)**

 Enter this code if you are required to use a married filing status on your New York return and you could not file your federal return using a married filing status. For additional information, see *Filing information for same-sex married couples* on page 6.

**Code 56 Losses from Ponzi-type fraudulent investment arrangements**

Enter this code if you had a *Ponzi-type* fraudulent investment arrangement and are reporting a federal and New York State theft loss deduction (itemized deduction) using the federal safe harbor rules. Also attach a copy of your federal Form 4684, *Casualties and Thefts*, and a copy of the statement made in accordance with federal Revenue Procedure 2009-20.

**Electronic services**

New York State Tax Department  
**Online Services**

**Create an Online Services  
account and log in to:**

- make payments
- file certain returns
- view and change account information

Access is available 24 hours a day, 7 days  
a week (except for scheduled maintenance).

***[www.tax.ny.gov](http://www.tax.ny.gov)***



## Step 3 — Enter your federal income and adjustments

<b>Federal income and adjustments</b> <small>Enter federal amounts in the left column and NYS amounts in the right column. See instructions, page 17. Part-year residents: complete page 18 worksheet first.</small>	Federal amount		New York State amount	
	Dollars	Cents	Dollars	Cents
1 Wages, salaries, tips, etc. ....	1.		1.	
2 Taxable interest income .....	2.		2.	
3 Ordinary dividends .....	3.		3.	
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24) .....	4.		4.	
5 Alimony received .....	5.		5.	
6 Business income or loss (attach a copy of federal Sch. C or C-EZ, Form 1040) .....	6.		6.	
7 Capital gain or loss (if required, attach a copy of federal Sch. D, Form 1040) .....	7.	- 1 0 0 0	7.	0 0
8 Other gains or losses (attach a copy of federal Form 4797) ..	8.		8.	
9 Taxable amount of IRA distributions. Beneficiaries: mark <b>X</b> in box <input type="checkbox"/>	9.		9.	
10 Taxable amount of pensions/annuities. Beneficiaries: mark <b>X</b> in box <input type="checkbox"/>	10.		10.	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach a copy of federal Schedule E, Form 1040) .....	11.		11.	
12 Farm income or loss (attach a copy of federal Sch. F, Form 1040) .....	12.		12.	
13 Unemployment compensation .....	13.		13.	
14 Taxable amount of social security benefits (also enter on line 26) .....	14.		14.	
15 Other income (see page 23) <small>Identify: Jury duty \$435, Award \$300</small> .....	15.	7 3 5	15.	3 0 0
16 Add lines 1 through 15 .....	16.		16.	
17 Total federal adjustments to income (see page 23) <small>Identify: IRA deduction \$2,000</small> .....	17.	2 0 0 0	17.	
18 <b>Federal adjusted gross income</b> (subtract line 17 from line 16) .....	18.		18.	



**Caution:** Be sure to identify each federal adjustment and its amount.



Use a minus sign to show a loss or negative amount (entries shown are examples only).



**Nonresidents:** Enter in the *New York State amount* column any income or adjustment from NYS sources.

**Part-year residents:** Enter in the *New York State amount* column any income or adjustment during your resident period and any income or adjustment from NYS sources during your nonresident period.

### Overview

The purpose of lines 1 through 18 is to determine the portion of your federal adjusted gross income (AGI) that is subject to New York State tax, before certain adjustments. This portion includes any items of income you received as a nonresident from New York State sources plus, if you were a resident of New York State for part of the year, any items you received from any source while you were a resident.

### Federal amount column

Enter the amount reported on your federal return for each item of income or adjustment. In general, you must report income as it appears on your federal return. (If you did not file a federal return, report the amounts you would have reported as if you had filed a federal return.)

However, if you are subject to the special accrual rules, either as a full-year nonresident or a part-year resident, also include all items you would have to include as if you filed a federal return on the accrual basis. See *Special accruals* on page 56.

If you file a joint federal return but must file a separate return for New York State, calculate the *Federal amount* column as if you had filed a separate federal return.

### New York State amount column

#### Nonresidents

Enter all the income included in the *Federal amount* column that you received from New York State sources.

#### Part-year residents

Enter the total of (a) your New York State source income for the part of the year you were a nonresident, and (b) the income included in the *Federal amount* column that you received from all sources earned while you were a New York State resident. **Complete the *Part-year resident income allocation worksheet* on page 18 to determine your New York State source income.**

**Part-year resident income allocation worksheet**

Adjusted gross income Married persons filing separate New York State returns should complete separate worksheets.	Federal income (all sources)	New York State nonresident period			New York State resident period	Totals
	Column A Income from federal return	Column B Income from Column A for nonresident period	Column C Income from Column B from NYS sources	Column D Income from Column A for resident period	Column E (C + D)	
1 Wages, salaries, tips, etc. ....	1.					
2 Taxable interest income .....	2.					
3 Ordinary dividends .....	3.					
4 Taxable refunds, credits or offsets of state and local income taxes.....	4.					
5 Alimony received.....	5.					
6 Business income or loss (from federal Schedule C or C-EZ) .....	6.					
7 Capital gain or loss .....	7.					
8 Other gains or losses (from federal Form 4797)	8.					
9 Taxable amount of IRA distributions .....	9.					
10 Taxable amount of pensions and annuities	10.					
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Schedule E) .....	11.					
12 Farm income or loss (from federal Schedule F)	12.					
13 Unemployment compensation .....	13.					
14 Taxable amount of social security benefits	14.					
15 Other income .....	15.					
16 Add lines 1 through 15.....	16.					
17 Total federal adjustments to income.....	17.					
18 <b>Federal adjusted gross income</b> (subtract line 17 from line 16; see instructions below)	18.					

The combined total of Columns B and D should equal the total of Column A unless you have capital gains or losses. Add the amounts in Column C and D for each line of the worksheet above and transfer the total to the corresponding line of Form IT-203 in the *New York State amount* column.

**Instructions for Part-year resident income allocation worksheet**

If you moved into or out of New York State during 2011, use the *Part-year resident income allocation worksheet* above along with the specific line instructions for Form IT-203 beginning on page 19 to determine your New York State source income for the entire tax year.

You may round all money amounts to the nearest dollar. For example, round \$10.49 to \$10 or \$10.50 to \$11. If you round to the nearest dollar, round for all amounts.

*Resident period* is the period you were a New York State resident; *nonresident period* is the period you were a New York State nonresident.

**Column A**

Enter the amounts you reported on your federal return. Include items you would have to include if you were filing a federal return on the accrual basis.

**Column B**

Enter that portion of the Column A amount that you received during your nonresident period. If you moved into New York State, include items you would have to report if you were filing a federal return on the accrual basis for the period before you changed your resident status.

**Column C**

Enter that portion of the Column B amount that you received during your nonresident period from:

- services you performed in New York State (for example, wages or salaries);
- property located in New York State; **and**
- businesses, trades, professions, or occupations conducted in New York State.

If you earned salary or wages both inside and outside of New York State, you must complete Schedule A on Form IT-203-B to determine the amount that is allocable to New York State. Enter that amount in Column C. See the instructions for Form IT-203-B for more information.

**Column D**

Enter that portion of the Column A amount that you received during your resident period. If you moved out of New York State, include items you would have to report if you were filing a federal return on the accrual basis for the period before you changed your resident status.

Transfer the amounts in Column A to the corresponding lines on Form IT-203 in the **Federal amount** column.

Transfer the amounts in Column E to the corresponding lines on Form IT-203 in the **New York State amount** column.

**Example 1:** You moved from Indiana to New York State on August 15, 2011. On your federal return, you report \$35,000 in total wages. Of this amount, you earned \$12,000 while you were a New York State resident. On line 1, you would enter \$35,000 in Column A, \$23,000 in Column B, \$0 in Column C (you earned no income in New York State prior to the move), \$12,000 in Column D, and \$12,000 in Column E.

**Example 2:** You moved from New York State to Georgia on June 10, 2011. On June 1, 2011, your employer awarded you a guaranteed bonus of \$2,000 that it paid to you on July 1, 2011. You must enter the \$2,000 bonus in Column D, line 1, since this is income accruable to your resident period.

**Example 3:** You moved from New Jersey to New York State on May 10, 2011. You own stock in the XYZ Corporation which, on May 1, 2011, declared a \$1,000 dividend payable on June 1, 2011. You also received \$500 a month from rental property located in New York which you sold on April 30, 2011. You must report the \$1,000 dividend income in Column B on line 3, since this is income accruable to the nonresident period. You would report the rental income in Column B and in Column C on line 11, since you derived this income from New York State sources during your nonresident period.

## Line instructions for Form IT-203

### Line 1 — Wages, salaries, tips, etc.

#### Federal amount column

Enter the total of all wages, salaries, fees, commissions, bonuses, tips, fringe benefits, etc., you reported on your 2011 federal return. Generally, the amount you enter should be shown in box 1 of your federal Form(s) W-2, *Wage and Tax Statement*. However, you must include all of these items even if your employer did not report them on a wage and tax statement or other income statement.

#### New York State amount column

Enter that part of the federal amount that represents services performed in New York State as a nonresident. This amount cannot exceed the amount entered in the *Federal amount* column.

#### Part-year residents

Also add that part of the federal amount that you earned while a resident.

#### Allocation of nonresident income earned partially in New York State

If you earned your salary or wages both inside and outside of New York State, you must determine the amount that is allocable to New York State. This is not necessarily the amount shown in the *State wages, tips, etc.* box on your Form(s) W-2. To correctly determine your income earned in New York State, use one of the following methods:

- To allocate income that does not depend directly on the volume of business transacted (for example, wages), complete Schedule A, *Allocation of wage and salary income to New York State*, on Form IT-203-B to determine the amount earned in New York State. See page 52. Also see the caution below.
- To allocate income that depends entirely on the volume of business transacted, as in the case of a salesperson working on commission, divide your volume of business transacted in the state by your total volume of business transacted both in and out of New York State. (The location where the services or sales activities were actually performed determines where business is transacted.) Multiply your total income subject to allocation by this percentage. This is the amount allocated to New York State. Attach a schedule to your return showing how you computed this allocation.

If you allocate your personal service income differently than above, attach a separate schedule showing complete details.



**Caution:** Failure to complete Schedule A of Form IT-203-B and attach it to your return will delay the processing of your return and could result in penalties and interest being charged.

### Line 2 — Taxable interest income

#### Federal amount column

Enter the amount you reported on your federal return.

#### New York State amount column

Enter that part of the federal amount that you received as a nonresident from a business, trade, profession, or occupation carried on in New York State. If the business is carried on both in and out of New York State, see the instructions for line 6.

#### Part-year residents

Also add that part of the federal amount that you earned while you were a resident.

### Line 3 — Ordinary dividends

#### Federal amount column

Enter the amount you reported on line 9a of your federal return.

#### New York State amount column

Enter that part of the federal amount that you received as a nonresident from a business, trade, profession, or occupation carried on in New York State. If the business is carried on both in and out of New York State, see the instructions for line 6.

#### Part-year residents

Also add that part of the federal amount that you earned while you were a resident.

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

#### Federal amount column

Enter the amount you included as income on your federal return. Also enter this amount on line 24, *Federal amount* column.

#### New York State amount column

Enter that part of the federal amount that was derived from or connected with New York State sources as a nonresident. Enter this amount on line 24, *New York State amount* column.

**Part-year residents**

Also add that part of the federal amount that you received while you were a resident. Include this amount on line 24, *New York State amount* column.

**Line 5 — Alimony received****Federal amount column**

Enter the amount you reported on your federal return.

**New York State amount column**

Do not enter alimony you received as a nonresident.

**Part-year residents**

Enter that part of the federal amount that you received while you were a resident.

**Line 6 — Business income or loss****Federal amount column**

Enter the amount you reported on your federal return and attach a copy of your federal Schedule C or Schedule C-EZ.

**New York State amount column**

Enter that part of the federal amount that you received as a nonresident from a business, trade, or profession you carried on in New York State.

**Part-year residents**

Also add that part of the federal amount that you received while you were a resident.

**Business carried on in New York State**

Your business, trade, profession, or occupation (not including personal service as an employee) is carried on in New York State if you have, maintain, operate or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency or other place in New York State where you regularly carry on your affairs, or transact your business, with a fair measure of permanency and continuity. This definition is not exclusive.

**Business carried on both in and out of New York State**

If you carry on your business, trade, or profession both in and out of New York State, and you maintain accounts clearly reflecting income from the New York operations, enter the net profit or loss from business carried on in New York State.

If the business's books do not clearly reflect income from New York operations, you must allocate the income according to a prescribed formula or an approved alternative method. Complete Form IT-203-A, *Nonresident Business Allocation Schedule*, and attach it to Form IT-203. If you submit an alternative method for allocation, submit all information about your own method of allocation, along with Form IT-203-A (see the instructions for Form IT-203-A).

**Passive activity loss**

Complete and attach Form IT-182, *Passive Activity Loss Limitations for Nonresidents and Part-Year Residents*, to report any passive activity losses from New York sources.

**New York City businesses**

If you are self-employed and carry on a business, trade, or profession in New York City, you may have to file New York City's Form NYC-202, *Unincorporated Business Tax Return for Individuals, Estates and Trusts*, or Form NYC-202S,

*Unincorporated Business Tax Return for Individuals*. See *How to get New York City forms* on page 58. New York State does not administer the New York City unincorporated business tax. You must file your Form NYC-202 or NYC-202S at the address specified on that form; **do not** attach it to your state return.

**Line 7 — Capital gain or loss****Federal amount column**

Enter the amount you reported on your federal return. Attach a copy of federal Schedule D, if required for federal purposes, and any related schedules. If the copy of federal Schedule D contains gains or losses from the sale of real property, please note on the schedule the state(s) where the property is located.

**New York State amount column**

Enter your New York capital gain or loss as a nonresident. To compute this amount, use a copy of federal Schedule D (Form 1040) as a worksheet, and the federal provisions for computing capital gains and losses only for transactions that were from New York sources. If you have a net capital loss for New York State purposes the loss is limited to \$3,000 (\$1,500 if you are married and filing separately) on your New York State return. You must treat any balance of a loss in excess of the amount claimed on your 2011 return as a carryover loss on returns for later years.

Capital gains and losses from New York State sources (*New York State amount* column) include:

- capital gains or losses derived from real or tangible personal property located within New York State, whether or not connected with a trade or business (including all or a portion of the gain or loss from the sale or exchange of an interest in an entity if the entity owns real property in New York State and the real property has a fair market value that equals or exceeds 50% of the fair market value of the assets the entity has owned for at least two years as of the date of the sale or exchange; for additional information, see TSB-M-09(5)I, *Amendment to the Definition of New York Source Income of a Nonresident Individual*);
- any gain from the sale, transfer, or other disposition of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold with respect to real property located in New York State, whether or not connected with a trade or business;
- capital gains or losses from stocks, bonds and other intangible personal property used in or connected with a business, trade, profession, or occupation carried on in New York State; **and**
- any capital gain or loss derived from New York sources you received as a member of a partnership, a beneficiary of an estate or trust, or a shareholder of a New York S corporation (the partnership, S corporation, or estate or trust should provide this information to you).

If any capital gains or losses are from business property (other than real property) of a business carried on both in and out of New York State, apply the business allocation percentage (from Form IT-203-A) or an approved alternative method to determine the New York capital gain or loss. Gains and losses from the sale or disposition of real property are not subject to allocation. In all cases, use the federal tax basis of property in computing capital gains or losses.

**Part-year residents**

Also add that part of the federal amount that you realized while you were a resident.

**Line 8 — Other gains or losses****Federal amount column**

Enter the amount you reported on your federal return and attach a copy of federal Form 4797.

**New York State amount column**

Enter your New York gain or loss from the sale or exchange of noncapital assets as a nonresident. To compute this amount, use the federal provisions for computing gains or losses from the sale or exchange of noncapital assets only for transactions that were from New York sources.

Noncapital transactions from New York sources (*New York State amount* column) are:

- noncapital transactions included in your federal return relating to property used in connection with a business, trade, profession, or occupation carried on in New York State, and
- your share of any noncapital gain or loss you received as a member of a partnership, a beneficiary of an estate or trust, or a shareholder of a New York S corporation (the partnership, S corporation, or estate or trust should provide this information to you).

If the business's books do not clearly reflect the New York gain or loss, you must allocate the gain or loss according to a prescribed formula or an approved alternative method. Complete Form IT-203-A, *Nonresident Business Allocation Schedule*, and attach it to Form IT-203. If you submit an alternative method for allocation, submit all information about your own method of allocation, along with Form IT-203-A (see the instructions for Form IT-203-A).

**Part-year residents**

Also add that part of the federal amount that you realized while you were a resident.

**Line 9 — Taxable amount of IRA distributions****Federal amount column**

Enter the amount you reported on your federal return.

**New York State amount column**

Do not enter any part of the federal amount you received as a nonresident.

**Part-year residents**

Enter that part of the federal amount that you received while you were a resident.

See the instructions for line 28 to see if you qualify for the pension and annuity income exclusion.

**Line 10 — Taxable amount of pensions and annuities****Federal amount column**

Enter the taxable amount you reported on your federal return.

**New York State amount column**

Certain pension income received while a nonresident is not taxable to New York State and should not be included in the *New York State amount* column.

- U.S. Code, Title 4, section 114, prohibits states from taxing nonresidents on income they receive from (a) pension plans recognized as qualified under the IRC and (b) certain deferred compensation plans that are nonqualified retirement plans but which meet additional requirements.

- A pension or other retirement benefit that is not exempt under Title 4 of the U.S. Code, is exempt if it meets the New York definition of an annuity.

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

If your pension and annuity income is not exempt from New York tax and is based on services performed inside and outside New York State, enter the amount you received as a nonresident to the extent that the services were performed in New York State.

**Part-year residents**

Enter that part of the *Federal amount* column that represents the taxable amount you received while you were a New York State resident.

**Government pensions**

If the amount on line 10, either column, represents a pension or other benefit paid by the New York State or a municipal retirement system (including distributions from the TIAA-CREF Optional Retirement Program) or the United States, its territories or possessions, political subdivisions of these territories or possessions, the District of Columbia or any agency or instrumentality of any of the above (including the military), also include this amount on line 25. See the instructions for line 25.

**Pension and annuity income exclusion**

If you entered an amount on line 10, either column, see the instructions for line 28 to see if you qualify for the pension and annuity income exclusion.

**Line 11 — Rental real estate, royalties, partnerships, S corporations, trusts, etc.****Federal amount column**

Enter the amount you reported on your federal return and attach a copy of federal Schedule E.

**New York State amount column**

Enter that part of the federal amount you received as a nonresident that was derived from or connected with New York State sources. See the instructions below relating to specific types of income.

- **Rent and royalty income from personal property** — Include rents and royalties from (1) tangible personal property not used in a business, if the property is located in New York State; and (2) tangible and intangible personal property used in or connected with a business, trade, profession or occupation you carried on in New York State. If you carry on a business both in and out of New York State, determine your income from New York State sources by applying the business allocation percentage (from Form IT-203-A) or an alternate allocation method. Include also your share of any rental or royalty income you received as a member of a partnership or as a beneficiary of an estate or trust (this information should be provided to you by your partnership or the estate or trust).
- **Rent from real property** — Include rents and royalties from real property located in New York State, whether or not used in connection with a business. Include also your share of any rental or royalty income you received as a member of a partnership or as a beneficiary of an estate or trust (this information should be provided to you by your partnership or the estate or trust).

- **Partnership income** — Include your distributive share of partnership income as reported on your Form IT-204-IP, *New York Partner's Schedule K-1*. Include only those items of partnership income that you are not required to include elsewhere in the *New York State amount* column. For example, your share of a partnership's New York capital gain is included on line 7. (See *Special rule* for part-year residents below.)
- **S corporation income** — Include your pro rata share of New York S corporation income, gain, loss and deduction (this information should be provided to you by the S corporation). Include only those items of S corporation income that you are not required to include elsewhere in the *New York State amount* column. For example, your share of S corporation capital gains is included on line 7. If the corporation carried on business both in and out of New York State, use the corporation's business allocation percentage and investment allocation percentage determined under Article 9-A, or the entire net income allocation percentage determined under Article 32, to compute the amount of your income or loss derived from or connected with New York State sources. (See *Special rule* for part-year residents below.)
- **Estate and trust income** — Include your share of estate or trust income from New York State sources (this information should be provided to you by the fiduciary). Include only those items of estate or trust income that you are not required to include elsewhere in the *New York State amount* column. For example, your share of the estate's or trust's capital gains is included on line 7. (See *Special rule* for part-year residents below.)
- **Passive activity loss** — Complete and attach Form IT-182, *Passive Activity Loss Limitations for Nonresidents and*

*Part-Year Residents*, to report your passive activity losses from New York sources. Your passive activity loss as a nonresident must be recomputed to determine the amounts that would be allowed if your federal AGI took into account only items of income, gain, loss, or deduction derived from or connected with New York sources.

**Part-year residents**

Also add that part of the federal amount that you received while you were a resident. Any passive activity loss must be recomputed as if you filed separate federal returns for your resident and nonresident periods.

**Special rule** — Part-year residents must determine, and include in the *New York State amount* column, the portion of their share of income from a partnership, S corporation, or estate or trust using either of two methods of allocation: the proration method or the direct accounting method.

**Note:** If you are a partner, shareholder, or beneficiary of more than one entity, apply either method (proration method or direct accounting method) separately to each entity. You are not required to use the same method for all entities.

**Proration method** — Allocate the items of income based on the number of days you were a resident and the number of days you were a nonresident during the partnership's, S corporation's, or estate's or trust's tax year which ends during your tax year. The portion attributable to your nonresident period is limited to the percentage of income derived from or connected with New York State sources. (Obtain this percentage from your partnership, S corporation, or estate or trust.) The following formula illustrates the computation:

Step 1	Step 2	Step 3
$\begin{matrix} \text{Share of} \\ \text{income for} \\ \text{federal tax} \\ \text{purposes} \end{matrix} \times \frac{\begin{matrix} \text{Number of days} \\ \text{you were a resident} \\ \text{during entity's tax} \\ \text{year ending during} \\ \text{your tax year} \end{matrix}}{\begin{matrix} \text{Number of days in} \\ \text{entity's tax year} \end{matrix}}$	$+ \begin{matrix} \text{Share of} \\ \text{income for} \\ \text{federal tax} \\ \text{purposes} \end{matrix} \times \frac{\begin{matrix} \text{Number of days you} \\ \text{were a nonresident} \\ \text{during entity's tax} \\ \text{year ending during} \\ \text{your tax year} \end{matrix}}{\begin{matrix} \text{Number of days in} \\ \text{entity's tax year} \end{matrix}} \times \begin{matrix} \text{Entity's New} \\ \text{York allocation} \\ \text{percentage (or,} \\ \text{if estate or trust,} \\ \text{portion derived from} \\ \text{New York sources)} \end{matrix}$	$= \begin{matrix} \text{New York State} \\ \text{amount} \end{matrix}$

**Example 1:** Sam Smith was a partner in partnership Q during 2011. Partnership Q's tax year ends on December 31, 2011. Partnership Q carried on business both within and outside New York State and has determined that the partnership's New York allocation percentage is 65%. For tax year 2011, the distributive share of income from partnership Q included in Sam's Federal amount column on Form IT-203 was \$40,000. Sam changed residence from New York State to New Jersey on September 30, 2011. Using Steps 1 through 3, the amount of partnership income that Sam Smith must include in New York source income (the New York State amount column) on his 2011 Form IT-203, is computed as follows:

**Step 1 (resident period)**  
 $\$40,000 \times 273$  (number of days from 1/1/2011 through 9/30/2011)  $\div 365 = \$29,917.81$

**Step 2 (nonresident period)**  
 $\$40,000 \times 92$  (number of days from 10/1/2011 through 12/31/2011)  $\div 365 = \$10,082.19 \times .65 = \$6,553.42$

**Step 3**  
 Total amount to include in New York State amount column = \$36,471.23

**Example 2:** Tim Jones was a partner in partnership R during 2011. Partnership R's tax year began on November 1, 2010, and ended on October 31, 2011. Partnership R carried on business both within and outside New York State and has determined the partnership's New York allocation percentage is 60%. For tax year 2011, the distributive share of income from partnership R included in Tim's Federal amount column on Form IT-203 was \$65,000. Tim changed residence from New York State to Vermont on May 31, 2011. Using steps 1 through 3, the amount of partnership income that Tim Jones must include in New York source income (the New York State amount column) on his 2011 Form IT-203, is computed as follows:

**Step 1 (resident period)**  
 $\$65,000 \times 212$  (number of days from 11/1/2010 through 5/31/2011)  $\div 365 = \$37,753.42$

**Step 2 (nonresident period)**  
 $\$65,000 \times 153$  (number of days from 6/1/2011 through 10/31/2011)  $\div 365 = \$27,246.58 \times .60 = \$16,347.95$

**Step 3**  
 Total amount to include in New York State amount column = \$54,101.37

**Direct accounting method** — The direct accounting method requires you to determine the actual amount of your share of income attributable to the period you were a resident and nonresident during the partnership's, S corporation's, or estate's or trust's tax year ending within your tax year. If you elect to use the direct accounting method, you must use the partnership's, S corporation's, or estate's or trust's method of accounting for federal income tax purposes to determine the amount attributable to each period. In addition, you must use the method for all items of income, gain, loss and deduction that are included in your distributive share of partnership income, your pro rata share of S corporation income, or your share of estate or trust income.

## Line 12 — Farm income or loss

### Federal amount column

Enter the amount you reported on your federal return. Attach a copy of your federal Schedule F.

### New York State amount column

Enter that part of the federal amount that represents income or loss from farming carried on in New York State as a nonresident.

Reporting farm income is similar to reporting business income. See the instructions for reporting business income on line 6, including the instructions for reporting when business is carried on both in and out of New York State.

### Part-year residents

Also add that part of the federal amount that you realized while you were a resident.

## Line 13 — Unemployment compensation

### Federal amount column

Enter the amount reported on your federal return.

### New York State amount column

Enter that part of the federal amount that represents taxable unemployment compensation received as a nonresident resulting from employment in New York State. If the unemployment compensation received from New York State sources is based on wage or salary income earned partly in and partly out of New York State, determine the amount allocable to New York State in the same manner as the wage and salary income on which it is based.

### Part-year residents

Also add that part of the federal amount that you received while you were a resident.

## Line 14 — Taxable amount of social security benefits

### Federal amount column

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

### New York State amount column

Do not enter any amount you received as a nonresident.

### Part-year residents

Enter that part of the federal amount that represents any taxable amount of social security (and Tier 1 railroad retirement benefits) you received while you were a New York State resident. Also enter this amount on line 26.

## Line 15 — Other income

### Federal amount column

Enter the total other income you reported on your federal return. Write each type of income and its amount in the *Identify* area on line 15. If you need more room, attach a list to your New York return showing each type of income and its amount.

### New York State amount column

Enter that part of the federal amount you received as a nonresident that was derived from or connected with New York State sources.

### Part-year residents

Also add that part of the federal amount that you received while you were a New York State resident.

## Special rules

### 1) New York State lottery winnings

#### • Nonresidents

Include prizes (not proceeds) won in the New York State Lottery if the total proceeds of the prize exceed \$5,000.

Proceeds means the total amount of the prize (not the installment amount, if the prize is payable in installments), less the cost to purchase just the winning ticket. If a group wins a prize, use the total prize (not each group member's share) to determine if the proceeds exceed \$5,000.

#### • Part-year residents

Also add that part of the federal amount that you received while you were a resident.

In the case of a lottery prize you elected to receive on the installment basis, see *Special accruals* on page 56.

For additional information, see Publication 140-W, *FAQs: New York State Lottery Winners, What are my Tax Responsibilities for New York State?*

### 2) Net operating loss

If you are carrying forward a net operating loss (NOL) derived from New York sources (without a corresponding federal NOL), enter the amount of the loss in the *New York State amount* column with a minus sign. Attach a statement explaining the loss.

#### • Part-year residents

Also add that part of the federal amount, if any, that you incurred while you were a resident.

## Line 17 — Total federal adjustments to income

### Federal amount column

Enter the total adjustments to income you reported on federal Form 1040, line 36. (If you filed federal Form 1040A, enter the amount you reported on line 20.) Write each adjustment and its amount in the *Identify* area on line 17. If you need more room, attach a list showing each adjustment and its amount.

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

### New York State amount column

Enter that part of the federal amount that represents adjustments related to income you received as a nonresident that was derived from or connected with New York State sources.

### Part-year residents

Also add that part of the federal adjustment deductible while you were a New York State resident.

**Special rules****1) Alimony paid**

You must use the following formula to compute the amount of the federal deduction allowed in the *New York State amount* column for alimony paid:

$$\frac{\text{NYS amount column, line 16}}{\text{Federal amount column, line 16}} \times \text{Federal alimony deduction} = \text{New York alimony deduction}^*$$

The New York alimony deduction included on line 17 cannot exceed the alimony deduction you claimed on your federal Form 1040, line 31a.

\* If this amount is a negative number, your New York alimony deduction is zero.

**2) Moving expenses**

**Federal amount** column

Enter the amount you reported on your federal return.

**New York State amount** column

Include moving expenses that you incurred as a nonresident only if you moved to a new home because (1) you changed job locations in New York State, or (2) you started a new job in New York State. Do not include moving expenses you incurred if your new job or new work location is outside New York State.

- **Part-year residents**

Also add that part of the federal amount that you paid or incurred during your resident period.

**Other adjustments to income**

Allocate to New York State any other adjustment to income that relates to wage or salary income earned partly in New York State, or to income from a business carried on both in and out of New York State, on the same basis as the income to which it relates. Some of these adjustments include IRA deduction, one-half of self-employment tax, and self-employed SEP, SIMPLE, and qualified plans.

**Example:** *You are allowed an adjustment of \$800 on your federal return for payments by a self-employed person to a retirement plan, and these payments were made in connection with a business you operated both in and out of New York State.*

*If, in determining your business income from New York State sources, you compute your business allocation percentage on Form IT-203-A to be 75% (see the instructions for line 6), then 75% of this adjustment, or \$600, should be included in the New York State amount column on line 17.*

**Line 18 — Federal adjusted gross income**

Subtract line 17 from line 16 in each column and enter the results on line 18. Generally, the *Federal amount* column will be the same as the adjusted gross income reported on your federal return. However, this amount will not be the same if you are subject to the special accruals, either as a full-year nonresident or part-year resident.



**Caution: Do not leave line 18 blank.**



## Step 4 — Calculate your New York additions and subtractions

New York additions (see page 25)					
20	Interest income on state and local bonds (but not those of New York State or its localities) .....	20.		20.	
21	Public employee 414(h) retirement contributions .....	21.		21.	
22	Other (see page 27) Identify: <b>A-3 \$250, A-7 \$300</b>	22.	<b>5 5 0</b>	22.	<b>2 5 0</b>
23	Add lines 19 through 22 .....	23.		23.	
New York subtractions (see page 30)					
24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4) .....	24.		24.	
25	Pensions of NYS and local governments and the federal government (see page 30) .....	25.		25.	
26	Taxable amount of social security benefits (from line 14) ..	26.		26.	
27	Interest income on U.S. government bonds .....	27.		27.	
28	Pension and annuity income exclusion .....	28.		28.	
29	Other (see page 37) Identify: <b>S-1 \$1300</b>	29.	<b>1 3 0 0</b>	29.	
30	Add lines 24 through 29 .....	30.		30.	
31	<b>New York adjusted gross income</b> (subtract line 30 from line 23)	31.		31.	



**Caution:** Remember to identify the addition or subtraction by number and include the amount. Enter the total here (entries shown are examples only).



**Nonresidents:** Enter in the *New York State amount* column only the amount from NYS sources.

**Part-year residents:** Enter in the *New York State amount* column the amount from your resident period and the amount from NYS sources during your nonresident period.

### Overview

The computation of your New York State income tax is based on your New York AGI, which is your federal AGI modified by certain New York adjustments (New York additions and New York subtractions).

New York State taxes certain items of income not taxed by the federal government (New York additions). Similarly, New York State does not tax certain items of income taxed by the federal government (New York subtractions).

### Nonresidents

These New York State additions or subtractions must be added or subtracted from your federal AGI in the *Federal amount* column and, to the extent they relate to income, loss, or deduction derived from or connected with New York State sources, they must be added or subtracted in the *New York State amount* column. Enter any of the listed additions on lines 20 through 22 and any of the listed subtractions on lines 24 through 29.

New York additions and subtractions that relate to intangible items of income, such as interest or ordinary dividends, are only required to the extent the property that generates the income is employed in a business, trade, profession, or occupation carried on in New York State.

### Part-year residents

If you were a part-year resident, include the portion of any of the additions and subtractions that relate to your New York State resident period in the *New York State amount* column. Also, for the period you were a nonresident, include in the *New York State amount* column the portion of any of the additions and subtractions to the extent they are related to a business, trade, profession, or occupation carried on in New York State or are from real or tangible personal property located in New York State.

### Partners

If you have income from a partnership, include any New York adjustments that apply to that income. The **New York additions** relating to your partnership income will be shown on your Form IT-204-IP, *New York Partner's Schedule K-1*, lines 20a through 20f, column A — *Total amount*, and column B — *New York State allocated amount*. If you have an addition to your partnership income relating to interest income on state and local bond obligations (EA-3), include that amount, as reported in column A — *Total amount*, on your Form IT-203, line 20, *Federal amount* column. Include the allocated amount reported in column B — *Allocated amount*, on your Form IT-203, line 20, *New York State amount* column. For all other additions relating to your partnership income, write the applicable item number(s) (EA-1 through EA-20) and the amount on line 22 in the *Identify* area. Include the total amount of these additions reported in column A — *Total amount*, on line 22, in the *Federal amount* column. Include the allocated amount reported in column B — *Allocated amount*, on line 22, in the *New York State amount* column.

The **New York subtractions** relating to your partnership income will be shown on your Form IT-204-IP, *New York Partner's Schedule K-1*, lines 22a through 22f, column A — *Total amount*, and column B — *New York State allocated amount*. If you have a subtraction from your partnership income relating to interest income on U.S. government bonds (ES-3), include that amount, as reported in column A — *Total amount*, on your Form IT-203, line 27, *Federal amount* column. Include the allocated amount reported in column B — *Allocated amount*, on your Form IT-203, line 27, *New York State amount* column. For all other subtractions relating to your partnership income, write in the applicable item number(s) (ES-1 through ES-26) and the amount on line 29 in the *Identify* area. Include the total amount of these subtractions reported in column A — *Total amount*, on line 29, in the *Federal amount* column. Include the allocated amount reported in column B — *Allocated amount*, on line 29, in the *New York State amount* column.

## Beneficiaries (estates and trusts)

If you have income from an estate or trust, any New York adjustments that apply to that income, as well as any additions to or subtractions from federal itemized deductions, will be shown in your share of a single fiduciary adjustment. You, as a nonresident beneficiary, must include in the *Federal amount* column your share of the total fiduciary adjustment. Include in the *New York State amount* column **only** that portion of the nonresident beneficiary's share of the fiduciary adjustment that relates to income, loss, or deduction derived from or connected with New York State sources. Attach a schedule showing how the fiduciary adjustment was computed. If the adjustment is a net addition, include this amount on line 22; if the adjustment is a net subtraction, include this amount on line 29. Identify this item as **FA** and include the amount in the *Identify* area of these lines.

If you filed federal Form 4970, *Tax on Accumulation Distribution of Trusts*, the income you reported on line 1 of Form 4970 is not included on line 11 of Form IT-203 because the IRC considers the distribution part of federal gross income. You must therefore include on line 22 the amount of income you reported on Form 4970, line 1, less any interest income on state and local bonds and obligations of New York State and its local governments (that was included on Form 4970, line 5). Be sure to identify the source of this income as **Form 4970 income** in the *Identify* area.

## S corporation shareholders

If you are a shareholder of a federal S corporation for which the election to be a New York S corporation was in effect for the tax year, include in the *Federal amount* column any of the following additions and subtractions that apply to your pro rata share of S corporation items of income, gain, loss, or deduction. Include in the *New York State amount* column any of the additions or subtractions included in the *Federal amount* column that relate to your pro rata share of S corporation items of income, loss or deduction that are derived from or connected with New York sources. Additions A-27, A-28, and A-29, and subtraction S-38 do not apply to you since they apply only to nonselecting S corporations. If the election to treat the corporation as a New York S corporation terminated during the tax year, you must make the additions and subtractions only to the extent they are attributable to the period for which the election to be a New York S corporation was in effect. Obtain your share of S corporation items of income, gain, loss, and deduction from the S corporation.

If you are a shareholder of an S corporation that was eligible to make the election to be a New York S corporation for the tax year but did not make the election, include additions A-27, A-28, A-29, and subtraction S-38 in the *Federal amount* column. Include in the *New York State amount* column additions A-27, A-28, and A-29, and subtraction S-38, **only** if the S corporation stock was held as an asset of another business carried on by the shareholder in New York State. For example, if the S corporation's stock is held as an asset of a sole proprietorship operated by the shareholder in New York State, the shareholder is required to include the above additions and subtraction in the *New York State amount* column.

If you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation was not subject to Article 9-A, general business corporation franchise tax, or Article 32, banking corporation franchise tax, include in the *Federal amount* column any of the following additions and subtractions that apply to your pro rata share of S corporation items of income, gain, loss, or deduction. Include in the *New York State amount* column any additions and subtractions below that relate to S corporation items of income, gain, loss, or deductions **only** if the S corporation stock is held

as an asset of another business carried on by the shareholder in New York State. For example, if the S corporation's stock is held as an asset of a sole proprietorship operated by the shareholder in New York State, the shareholder must include any required additions and subtractions in the *New York State amount* column. Additions A-26 through A-29, and subtractions S-37 and S-38 do not apply to you since they apply only to electing and nonselecting New York S corporations.

If a gain or loss is recognized on your federal income tax return due to the disposition of stock or indebtedness of an S corporation that did not elect to be a New York S corporation for any tax year after December 31, 1980, make addition A-29 or subtraction S-37, whichever applies to you.

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

## New York additions

### Line 20 — Interest income on state and local bonds and obligations

Do you have interest income from state and local bonds and obligations from states other than New York State or its local governments? If **No**, go to line 21. If **Yes**, see below.

#### Federal amount column

If **Yes**, enter any such interest income that you received or that was credited to you during 2011, that was **not** included in your federal AGI. This includes interest income on state and local bonds, interest and dividend income from tax-exempt bond mutual funds, and tax-exempt money market funds that invest in obligations of states other than New York.

If you purchased a bond between interest dates, include the amount of interest you received during the year, less the seller's accrued interest (the amount accrued from the interest date preceding your purchase to the date you purchased the bond). If you sold a bond between interest dates, include the amount of interest you received during the year plus the accrued interest amount (the amount accrued from the interest date preceding the date you sold the bond to the date you sold the bond). You should have received this information when you purchased or sold the bond.

#### New York State amount column

Do **not** make this addition for any period you were a **nonresident** unless the addition is attributable to a business, trade, profession, or occupation carried on in New York State.

If you were a **part-year resident**, you must also add the part of the federal amount that you received or that was credited to you for the period you were a resident.

### Line 21 — Public employee 414(h) retirement contributions

Are you a public employee of NYS or its local governments? If **No**, go to line 22.

If **Yes**, enter in both the *Federal amount* column and the *New York State amount* column the amount of 414(h) retirement contributions, if any, shown on your wage and tax statement(s), federal Form W-2, if you are:

- a member of the NYS and Local Retirement Systems, which includes the NYS Employees' Retirement System and the NYS Police and Fire Retirement System; **or**
- a member of the NYS Teachers' Retirement System; **or**
- an employee of the State **or** City University of New York who belongs to the Optional Retirement Program; **or**

- a member of the NYC Employees' Retirement System, the NYC Teachers' Retirement System, the NYC Board of Education Retirement System, the NYC Police Pension Fund or the NYC Fire Department Pension Fund; **or**
- a member of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) Pension Plan.

Do not enter contributions to a section 401(k) deferred arrangement, section 403(b) annuity or section 457 deferred compensation plan.

## Line 22 — Other additions

Use this line to report the following additions that are not specifically listed on Form IT-203.

Write in the applicable item number(s) (A-1 through A-29) and the amount of each addition in the *Identify* area. Enter the total amount of these other additions in the *Federal amount* column and, to the extent they are from New York State sources, in the *New York State amount* column.

### ▶ A-1 Income from certain obligations of U.S. government agencies or instrumentalities

**If**, during the tax year, you received or were credited with any interest or dividend income from any U.S. government authority, commission, or instrumentality that federal laws exempt from federal income tax but do not exempt from state income tax, **then** include that income. If you are uncertain whether a particular federal bond or obligation is subject to state income tax, contact the Tax Department (see *Need help?* on the back cover).

### ▶ A-2 Interest expense on loans used to buy obligations exempt from NYS tax, amortized bond premium on bonds that are exempt from NYS tax, and other expenses relating to the production of income exempt from NYS tax

- If** your federal AGI includes a deduction for interest expense used to buy bonds, obligations, or securities whose interest income is taxable for federal purposes but exempt from New York State tax, **then** include that interest expense.
- If** your federal AGI includes a deduction for the amortization of bond premiums on bonds whose interest income is taxable for federal purposes but exempt from NYS tax, **then** include that amortized premium.
- If** your federal AGI includes a deduction for expenses relating to the production of income which is taxable for federal purposes but exempt from New York State tax, **then** include that interest expense.

### ▶ A-3 New York City flexible benefits program (IRC 125)



**Caution:** Remember to include this addition modification on line 22 if applicable.

**If** your wage and tax statement(s), federal Form W-2, show(s) that an amount was deducted or deferred from your salary under a flexible benefits program established by New York City or certain other New York City public employers on your behalf, **then** include this amount. These other New York City public employers include:

- City University of New York;
- NYC Health and Hospitals Corporation;
- NYC Transit Authority;
- NYC Housing Authority;

- NYC Off-Track Betting Corporation;
- NYC Board of Education;
- NYC School Construction Authority;
- NYC Rehabilitation Mortgage Insurance Corporation;
- Manhattan and Bronx Surface Transit Operating Authority; **and**
- Staten Island Rapid Transit Authority.

### ▶ A-4 Health insurance and the welfare benefit fund surcharge

**If** you were a career pension plan member of the NYC Employees' Retirement System or the NYC Board of Education Retirement System, **and if** your wage and tax statement(s), federal Form W-2, show(s) an amount that was deducted from your salary for health insurance and the welfare benefit fund surcharge, **then** include this amount.

### ▶ A-5 Special additional mortgage recording tax deduction

**If** you deducted special additional mortgage recording tax in computing your federal AGI and the special additional tax was paid before January 1, 1988, and in a prior year you were allowed a New York State personal income tax credit for that tax, **then** include the amount deducted. Do not make the addition for the tax paid to record a mortgage on or after January 1, 2004, even if you claimed a credit for that tax.

### ▶ A-6 Special additional mortgage recording tax basis adjustment

**If** property on which you paid a special additional mortgage recording tax was sold or disposed of, and a special additional tax was paid before January 1, 1988, and in a prior year you claimed a New York State personal income tax credit for that tax, **then** include the amount, if any, of the federal basis of the property that was not adjusted to reflect the amount of the credit allowed.

### ▶ A-7 Sales or dispositions of assets acquired from decedents

**Note:** This adjustment is not required for property acquired from decedents who died on or after February 1, 2000.

Assets of decedents can sometimes have different bases for state and federal tax purposes. This requires adjustments in the gain or loss on the sale or disposition of those assets.

**If**, during the tax year, there was a sale or other disposition of any assets that had been inherited or sold or disposed of directly by the estate of a decedent, **and if** the estate of the decedent was not large enough to require a federal estate tax return, **and if** the executor or administrator of that estate had valued those assets for New York State income tax purposes at less than their value for federal income tax purposes, **then** include the **difference between** (a) the gain or loss on that sale or disposition that you included in your federal AGI for the tax year and (b) the gain or loss that would have resulted if the assets had been valued the same for New York State income tax purposes as for federal income tax purposes.

### ▶ A-8 Disposition of solar and wind energy systems

**If** in any tax year beginning on or after January 1, 1981, and ending before December 31, 1986, you took a New York State solar and wind energy credit on property, **and if** that property was sold or otherwise disposed of in 2011, **and if** a reportable gain resulted for federal income tax purposes from that sale or disposition, **and if** you had included the cost of the energy

system in the federal basis of the property but did not reduce the federal basis by the state credit, **then** include the amount of the credit you had previously claimed.

▶ **A-9 New business investment; deferral recognition**

If, in any tax year beginning on or after January 1, 1982, and before 1988, you chose to subtract all or a portion of a long term capital gain from your federal AGI because you reinvested that amount in a new New York business, and you sold that reinvestment in 2011, **then** include the amount that you previously subtracted.

▶ **A-10 Qualified emerging technology investments (QETI)**

If you elected to defer the gain from the sale of QETI because you reinvested in a New York qualified emerging technology company, **and if** you sold that reinvestment in 2011, **then** you must include the amount previously deferred. See S-17.

▶ **A-11 New York's 529 college savings program distributions**

If you made a nonqualified withdrawal from an account established under **New York's** 529 college savings program, **then** include in the *Federal amount* column the amount from line 7 of the worksheet below.

**Part-year residents only:** Also include in the *New York State amount* column any portion of line 7 made while a resident of New York State.

A withdrawal is nonqualified if (1) the withdrawal is actually disbursed in cash or in-kind from the college savings program and the funds are not used for the higher education of the designated beneficiary (even if the amount withdrawn is reinvested in **New York's** 529 college savings program within the IRC 60-day rollover period); or (2) on or after January 1, 2003, the funds are transferred from **New York's** 529 college savings program to another state's program (whether for the same beneficiary or for the benefit of another family member).

However, nonqualified withdrawals **do not** include any withdrawals made in 2011 as a result of the death or disability of the designated beneficiary, regardless of how the funds are used.

**Note:** Transfers between accounts of family members not disbursed in cash or in-kind within New York's program are not considered distributions and are therefore **not** required to be added back as nonqualified withdrawals.

Include applicable amounts from all existing accounts you own on lines 1 through 7 of the worksheet below. Do not include amounts applicable to accounts that were closed in a prior tax year. If you are filing a joint return, include the applicable amounts from all existing accounts owned by you and your spouse.

Also include on lines 1 and 2 of the worksheet your share of any amounts withdrawn or contributed by a partnership of which you are a partner. A partnership includes a limited liability company (LLC) that has elected to be treated as a partnership for federal income tax purposes.

**Also note:** Before completing the worksheet, you must first compute your subtraction S-8 for 2011.

**Worksheet**

1. Total current and prior years' nonqualified withdrawals from your account(s)..... 1. \_\_\_\_\_
2. Total current and prior years' contributions to your account(s)..... 2. \_\_\_\_\_
3. Total current year's S-8 subtraction modification and prior years' subtraction modifications\* ..... 3. \_\_\_\_\_
4. Subtract line 3 from line 2..... 4. \_\_\_\_\_
5. Total prior years' addition modifications\*\* ..... 5. \_\_\_\_\_
6. Add lines 4 and 5..... 6. \_\_\_\_\_
7. Subtract line 6 from line 1. This is your current year A-11 addition modification. Enter on Form IT-203, line 22. If line 7 is **0** (zero) or less, there is no entry required on Form IT-203, line 22 for this addition..... 7. \_\_\_\_\_

\* These amounts are included in line 28 of your 1998 through 2004 Form IT-203 and in line 29 of your 2005 through 2010 Form IT-203. For tax years 1998 through 2001, they are an S-26 subtraction modification; for tax years 2002 through 2005, they are an S-25 subtraction modification; and for tax years 2006 through 2010, they are an S-8 subtraction modification.

\*\* These amounts are included in line 21 of your 1998 through 2004 Form IT-203 and in line 22 of your 2005 through 2010 Form IT-203. For tax years 1998 and 1999, they are an A-23 addition modification; for tax years 2000 through 2005, they are an A-22 addition modification; and for tax years 2006 through 2010, they are an A-11 addition modification.

Keep this worksheet with your copy of your tax return.



Did you file federal Schedule(s) C, C-EZ, E, or F?  
If **No**, go to line 24.  
If **Yes**, see A-12 through A-29.

▶ **A-12 Personal income taxes and unincorporated business taxes deducted in determining federal adjusted gross income**

You may not deduct personal income taxes or unincorporated business taxes in computing your New York State adjusted gross income.

If you included a deduction for state, local, or foreign income taxes, including unincorporated business taxes, when computing your federal AGI, **then** you must include the amount of that deduction. For example, if you operated a business and deducted New York City unincorporated business tax on your federal Form 1040, Schedule C, as an expense of doing business, include this tax amount.

**Partners**

Include your distributive share of state, local, or foreign income taxes, including unincorporated business taxes, deducted in computing net income.

**S corporation shareholders**

If you are a shareholder of a federal S corporation for which a New York S election was in effect, **and if** that corporation deducted taxes imposed by Article 9-A (general business corporation franchise tax), or Article 32 (banking corporation franchise tax), of the New York State Tax Law, **then** include your pro rata share of those taxes. (However, you do not need to

include state or local taxes of another state, political subdivision of another state, or the District of Columbia.)

### ▶ **A-13 Percentage depletion**

If you claimed a deduction on your federal return for percentage depletion, **then** include the amount deducted in computing your federal AGI. Also see S-26.

### ▶ **A-14 Safe harbor leases** (see IRC section 168(f)(8))

If, in computing your federal AGI, you took deductions attributable to a safe harbor lease (except for mass transit vehicles) made under an election provided for by IRC section 168(f)(8) as it was in effect for agreements entered into prior to January 1, 1984, **then** include those deductions. Also see A-15, S-28, and S-29.

### ▶ **A-15 Safe harbor leases**

If your financial matters in 2011 involved a safe harbor lease (except for mass transit vehicles) made under an election provided for by IRC section 168(f)(8) as it was in effect for agreements entered into prior to January 1, 1984, **then** you must include the income that you would have included in your federal AGI if such an election had not been made. Also see A-14, S-28, and S-29.

### ▶ **A-16 Accelerated cost recovery system (ACRS) deduction**

If you claimed ACRS depreciation on your federal return for:

- property placed in service during tax years 1981 through 1984 (other than 280F property); **or**
- property placed in service outside New York State during tax years 1985 through 1993 (other than 280F property) and you elect to continue using IRC 167 depreciation (see TSB-M-99(1));

**then** include the amount that was deducted in computing your federal AGI. You must attach Form IT-399, *New York State Depreciation Schedule*.

### ▶ **A-17 ACRS property; year of disposition adjustment**

If you disposed of property that was depreciated for federal purposes using ACRS, **and if** ACRS depreciation was not allowed for state purposes (see A-16), **then** you must complete Part 2 of Form IT-399, *New York State Depreciation Schedule*, to determine the amount to include. Also see S-31.

### ▶ **A-18 Farmers' school tax credit**

If you claimed the farmers' school tax credit on your 2010 New York State tax return, **and if** you deducted your school taxes in computing your federal AGI on your 2010 federal return, **then** you must include the amount of the credit claimed for 2010 on this year's return. However, do not make this addition if you were required to report the amount of the credit as income on your 2011 federal return.

### ▶ **A-19 Sport utility vehicle expense deduction**

If you claimed an IRC section 179 deduction on your federal return with respect to a sport utility vehicle that weighs more than 6,000 pounds, and you are not an eligible farmer as defined for purposes of the farmers' school tax credit (see Form IT-217-I, *Instructions for Form IT-217, Claim for Farmers' School Tax Credit*), **then** include the amount of that deduction.

A *sport utility vehicle* is any four-wheeled passenger vehicle manufactured primarily for use on public streets, roads, and highways. However, *sport utility vehicle* does not include (1) any ambulance, hearse, or combination ambulance-hearse used directly in a trade or business; (2) any vehicle used directly in

the trade or business of transporting persons or property for compensation or hire; or (3) any truck, van, or motor home. A *truck* is any vehicle that has a primary load-carrying device or container attached, or is equipped with an open cargo area or covered box not readily accessible from the passenger compartment.

### ▶ **A-20 IRC section 168(k) property depreciation**

With the exception of resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2), New York State does not follow the federal depreciation rules for IRC section 168(k) property placed in service inside or outside New York State on or after June 1, 2003. If you claimed a depreciation deduction for such property, **and if** no exception for resurgence zone or New York liberty zone property applies, **then** complete Part 1 of Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*, to compute the amount to include. Attach Form IT-398 to your return.

### ▶ **A-21 Special depreciation**

If you made an election for tax years beginning before 1987 for:

- special depreciation,
- research and development expenditures,
- waste treatment facility expenditures,
- air pollution control equipment expenditures, **or**
- acid deposition control equipment,

**then** include the amount of depreciation or expenditures relating to these items that was deducted in computing your federal AGI. Also see S-27.

### ▶ **A-22 Royalty and interest payments made to a related member or members**

For tax years beginning on or after January 1, 2003, New York requires certain taxpayers to add back deductions they took on their federal return for certain royalty payments for the use of intangible property, such as trademarks or patents, and interest payments they made to a related member or members. Include the amount for any such payments you deducted on your federal return. See Tax Law section 612 (r).

### ▶ **A-23 Environmental remediation insurance premiums**

If you paid premiums for environmental remediation insurance and you claimed a deduction for such premiums and you also claimed the environmental remediation insurance credit (Form IT-613, *Claim for Environmental Remediation Insurance Credit*), **then** include the amount of the environmental remediation insurance credit allowed.

### ▶ **A-24 Domestic production activities deduction**

If you claimed an IRC section 199 domestic production activities deduction in computing your federal AGI, **then**, include the amount deducted.

### ▶ **A-25 Metropolitan commuter transportation mobility tax (MCTMT)**

If you claimed a federal deduction for the MCTMT imposed under Article 23 of the Tax Law, **then** include the amount deducted.

**Additions A-26 through A-29 apply to S corporation shareholders only.** For additional information, see New York State Publication 35, *New York Tax Treatment of S Corporations and Their Shareholders*.



**▶ A-26 S corporation shareholders; reduction for taxes**

If you are a shareholder of an S corporation for which a New York S corporation election was in effect for the tax year, **then** include your pro rata share of the S corporation's reductions for taxes imposed on built-in gains and reductions for taxes imposed on excess net passive income as described in IRC sections 1366(f)(2) and (3).

**▶ A-27 S corporation shareholders; pass-through loss or deduction items**

If you are a shareholder of an S corporation which is a New York C corporation, **then** include any S corporation pass-through items of loss or deduction you took into account in computing your federal AGI, pursuant to IRC section 1366.

**▶ A-28 S corporation shareholders**

If you did not include S corporation distributions in your federal AGI due to the application of IRC sections 1368, 1371(e), or 1379(c), **and if** these distributions were not previously subject to New York personal income tax because the corporation was a New York C corporation, **then** include these distributions.

**▶ A-29 S corporation shareholders; disposition of stock or indebtedness with increased basis**

Federal law requires holders of stock or indebtedness in a federal S corporation to include undistributed taxable income in their federal AGI and take a corresponding increase in basis. New York law requires a similar increase in basis on disposition of the stock or indebtedness where the federal S corporation is or was a New York C corporation.

If you reported a federal gain or loss because of the disposition of stock or indebtedness of an S corporation, **and if** that S corporation was a New York C corporation for any tax year beginning after December 31, 1980 (in the case of a corporation taxable under Article 9-A, general business corporation tax), or December 31, 1996 (in the case of a corporation taxable under Article 32, banking corporation franchise tax), **then** include the increase in the basis of the stock or indebtedness that is due to the application of IRC sections 1376(a) (as in effect for tax years beginning before January 1, 1983) and 1367(a)(1)(A) and (B) for each tax year that a New York S election was **not** in effect.

**New York subtractions****Line 25 — Pensions of New York State and local governments and the federal government**

Did you receive a pension or other distribution from a NYS or local government pension plan or federal government pension plan? If **No**, go to line 26.

If **Yes**, and the pension or distribution amount was included in your federal AGI, enter in both the *Federal amount* column and *New York State amount* column the amount included in line 10 that represents any pension you received, or distributions made to you from a pension plan which represents a return of contributions in a year prior to retirement, as an officer, employee, or beneficiary of an officer or employee of:

- NYS, including State and City University of New York and NYS Education Department employees who belong to the Optional Retirement Program.

Optional Retirement Program members may only subtract that portion attributable to employment with the State or City University of New York or the NYS Education Department.

- Certain public authorities, including:
  - Metropolitan Transit Authority (MTA) Police 20-Year Retirement Program;
  - Manhattan and Bronx Surface Transit Operating Authority (MABSTOA); **and**
  - Long Island Railroad Company.
- Local governments within the state (for more details see Publication 36, *General Information for Senior Citizens and Retired Persons*).
- The United States, its territories, possessions (or political subdivisions thereof), or any agency or instrumentality of the United States (including the military), or the District of Columbia.

Also include distributions received from a New York State or local pension plan or from a federal government pension plan as a **nonemployee spouse** in accordance with a court-issued qualified domestic relations order (QDRO) that meets the criteria of IRC section 414(p)(1)(A) or in accordance with a domestic relations order (DRO) issued by a New York court. For additional information, see Publication 36.

You may **not** subtract (1) pension payments or return of contributions that were attributable to your employment by an employer other than a New York public employer, such as a private university, and any portion attributable to contributions you made to a supplemental annuity plan which was funded through a salary reduction program; or (2) periodic distributions from government (IRC section 457) deferred compensation plans. However, these payments and distributions may qualify for the pension and annuity income exclusion described in the instructions for line 28 below.

**Line 27 — Interest income on U.S. government bonds**

Did you include interest income from U.S. government bonds or other U.S. government obligations on lines 2, 6, or 11? If **No**, go to line 28.

If **Yes**, enter in the *Federal amount* column and, if applicable, the *New York State amount* column the amount of interest income earned from bonds or other obligations of the U.S. government.

Dividends you received from a regulated investment company (mutual fund) that invests in obligations of the U.S. government and meet the 50% asset requirement each quarter qualify for this subtraction. The portion of such dividends that may be subtracted is based upon the portion of taxable income received by the mutual fund that is derived from federal obligations.

Contact the mutual fund for further information on meeting the 50% asset requirement and computing your allowable subtraction (if any).

If you include an amount on line 27 from more than one line on Form IT-203, attach a schedule showing the breakdown from each line.

Do not list the same interest more than once on lines 27 and 29; see the instructions for line 29, S-1 and S-3.

**Line 28 — Pension and annuity income exclusion**

Did you enter an amount on line 9 or 10 that was not from a NYS or local government pension plan or federal government pension plan? If **No**, go to line 29.

**Federal amount column**

If **Yes**, and you were 59½ before January 1, 2011, enter the qualifying pension and annuity income included in your 2011

federal AGI, **but not more than \$20,000**. If you became 59½ during 2011, enter only the amount received after you became 59½, **but not more than \$20,000**. If you received pension and annuity income and are married, or received pension and annuity income as a beneficiary, see below.

### **\$20,000 limit**

You may **not** take a pension and annuity income exclusion that exceeds \$20,000, regardless of the source(s) of the income.

### **Qualifying pension and annuity income includes:**

- periodic payments for services you performed as an employee before you retired;
- periodic and lump-sum payments from an IRA, but **not** payments derived from contributions made after you retired;
- periodic distributions from government (IRC section 457) deferred compensation plans;
- periodic distributions from an annuity contract (IRC section 403(b)) purchased by an employer for an employee and the employer is a corporation, community chest, fund, foundation, or public school;
- periodic payments from an HR-10 (Keogh) plan, but **not** payments derived from contributions made after you retired;
- lump-sum payments from an HR-10 (Keogh) plan, but only if federal Form 4972 is not used. Do **not** include that part of your payment that was derived from contributions made after you retired;
- periodic distributions of benefits from a cafeteria plan (IRC section 125) or a qualified cash or deferred profit-sharing or stock bonus plan (IRC section 401(k)), but not distributions derived from contributions made after you retired.

Qualifying pension and annuity income **does not** include distributions received as a **nonemployee spouse** in accordance with a court-issued qualified domestic relations order (QDRO) that meets the criteria of IRC section 414(p)(1)(A) or in accordance with a domestic relations order (DRO) issued by a New York court. For additional information, see Publication 36.

### **Married taxpayers**

If you both qualify, you and your spouse can each subtract up to \$20,000 of your own pension and annuity income. However, you cannot claim any unused part of your spouse's exclusion.

**Example:** *Chris and Pat, both age 62, included total pension and annuity income of \$45,000 in their federal AGI on their joint federal tax return. Chris received qualifying pension and annuity payments totaling \$30,000 and Pat received qualifying payments totaling \$15,000. They are filing a joint New York State resident personal income tax return. Chris may claim the maximum pension and annuity income exclusion of \$20,000, and Pat may claim an exclusion of \$15,000, for a total pension and annuity income exclusion of \$35,000.*

### **Beneficiaries**

If you received a decedent's pension and annuity income, you may make this subtraction if the decedent would have been entitled to it, had the decedent continued to live, regardless of your age. If the decedent would have become 59½ during 2011, enter only the amount received after the decedent would have become 59½, but not more than \$20,000.

In addition, the pension and annuity income exclusion of the decedent that you are eligible to claim as a beneficiary must first be reduced by the amount subtracted on the decedent's New York State personal income tax return, if any. The total pension and annuity income exclusion claimed by the decedent and the decedent's beneficiaries cannot exceed \$20,000.

If the decedent has more than one beneficiary, the decedent's \$20,000 pension and annuity income exclusion must be allocated among the beneficiaries. Each beneficiary's share of the \$20,000 exclusion is determined by multiplying \$20,000 by a fraction, whose numerator is the value of the pensions and annuities inherited by the beneficiary, and whose denominator is the total value inherited by all beneficiaries.

**Example:** *A taxpayer received pension and annuity income totaling \$6,000 as a beneficiary of a decedent who was 59½ before January 1, 2011. The decedent's total pension and annuity income was \$24,000, shared equally among four beneficiaries. Each beneficiary is entitled to one-quarter of the decedent's pension exclusion, or \$5,000 (\$20,000 divided by 4). The taxpayer also received a qualifying pension and annuity payment of \$14,000 in 2011. The taxpayer is entitled to claim a pension and annuity income exclusion of \$19,000 (\$14,000 attributable to the taxpayer's own pension and annuity payment, plus \$5,000 received as a beneficiary\*).*

\* The total amount of the taxpayer's pension and annuity income exclusion that can be applied against the taxpayer's pension and annuity income received as a beneficiary is limited to the taxpayer's share of the decedent's pension and annuity income exclusion.

### **Disability income exclusion**

If you are also claiming the disability income exclusion, the total of your pension and annuity income exclusion and disability income exclusion cannot exceed \$20,000.

### **New York State amount column**

#### **Nonresidents**

If you received pension or annuity income as a nonresident of New York State, and were required to report it in the *New York State amount* column on line 10 and it qualifies for the pension and annuity income exclusion (see above), enter that amount, but not more than \$20,000, in the *New York State amount* column.

However, if you allocated the amount included on line 10, in the *New York State amount* column because you performed services inside and outside New York State, then you must allocate the pension and annuity exclusion in the same manner, using the same allocation percentage (but not more than \$20,000).

#### **Part-year residents**

You may be entitled to deduct in the *New York State amount* column a pension and annuity income exclusion of up to \$20,000 for each of your taxable periods.

For your period of residence, include that part of the qualifying pension and annuity income that you received during the period you were a resident, but not more than \$20,000.

For your period of nonresidence, include only that part of the qualifying pension and annuity income you received during the period you were a nonresident that was required to be included in the line 10, *New York State amount* column, but not more than \$20,000. If you allocated the pension and annuity income that you received during your nonresident period to New York because it was attributable to services performed inside and outside New York State, you must allocate the pension and annuity income exclusion using the same allocation percentage applied to your pension and annuity income included on line 10 (but not more than \$20,000).

### **Line 29 – Other subtractions**

Use this line to report the following subtractions that are not specifically listed on Form IT-203.

Write in the applicable item number(s) (S-1 through S-38) and the amount of each subtraction in the *Identify* area on line 29. Enter the total amount of these subtractions on line 29 in the *Federal amount* column and, to the extent they are from New York sources, in the *New York State amount* column.

► **S-1 Certain investment income from U.S. government agencies**

Include any interest or dividend income on bonds or securities of any U.S. authority, commission, or instrumentality that is exempt from state income taxes under federal laws (but that you included in your federal AGI).

► **S-2 Certain railroad retirement income and railroad unemployment insurance benefits**

Include supplemental annuity or Tier 2 benefits received under the Railroad Retirement Act of 1974, or benefits received under the Railroad Unemployment Insurance Act that are exempt from state income taxes under federal laws (but that you included in your federal AGI).

► **S-3 Certain investment income exempted by other New York State laws**

Include any interest or dividend income from any obligations or securities authorized to be issued and exempt from state taxation under the laws of New York State. (For example, income received from bonds, mortgages, and income debenture certificates of limited dividend housing corporations organized under the Private Housing Finance Law.)

► **S-4 Disability income exclusion**

Complete Form IT-221, *Disability Income Exclusion*, to compute your disability income exclusion if you were not yet 65 when your tax year ended, **and** you retired on disability, and you were permanently and totally disabled when you retired.

► **S-5 Long-term residential care deduction**

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

**Limitation**

If your age at the end of 2011 was:	You cannot claim more than:
40 or younger .....	\$ 340
at least 41 but not older than 50 .....	640
at least 51 but not older than 60 .....	1,270
at least 61 but not older than 70 .....	3,390
71 or older .....	4,240

► **S-6 New York State organized militia income**

Include income that you received as a member of the New York State organized militia for performing active service within NYS due to either state active duty orders issued in accordance with Military Law, section 6.1 or federal active duty orders, for service other than training, issued in accordance with Title 10 of the United States Code, that was included in your federal AGI. Do not include any income you received for regular

duties in the organized militia (for example, pay received for the annual two-week training program). Members of the NYS organized militia include the New York Army National Guard, the New York Air National Guard, the New York Naval Militia, and the New York Guard.

► **S-7 Military pay**

Based on the *Servicemembers' Civil Relief Act*, military pay received by a nonresident, or received by a part-year resident during the part-year resident's nonresident period, cannot be used to determine the amount of New York State personal income tax the nonresident or part-year resident military member (or the member's spouse) must pay.

In addition, in the case of a part-year resident, military pay received during the resident period for active service as a member in the armed services of the United States in an area designated as a combat zone is not subject to New York State tax.

**Federal amount column**

**Nonresidents**

Include the total amount of military pay included in the *Federal amount* column on line 1.

**Part-year residents**

Include the portion of the military pay included in the *Federal amount* column on line 1 that you received during your **nonresident** period.

Also include in both the *Federal amount* column **and** the *New York State amount* column the portion of the military pay included in the *Federal amount* and *New York State amount* columns on line 1 that you received during your **resident** period for active service as a member in the armed services of the United States in an area designated as a combat zone.

► **S-8 New York's 529 college savings program deduction**

If in 2011 you, as an account owner, made contributions to one or more tuition savings accounts established under **New York's** 529 college savings program, **then** include that amount, up to \$5,000 for an individual, head of household, qualifying widow(er), or married taxpayers filing separately, or up to \$10,000 for married taxpayers filing a joint return, in the **Federal amount column only**.

In determining the amount to enter on line 29, also include your share of contributions made by a partnership of which you are a partner.

**Part-year residents only**

Also include in the *New York State amount* column any such contribution(s) made while a resident of New York State.

► **S-9 New York's 529 college savings program distributions**

If in 2011 you, as an account owner (or beneficiary), made a withdrawal (or received a withdrawal) from an account established under **New York's** 529 college savings program, and part of the withdrawal was included in your federal adjusted gross income on line 21 of federal Form 1040, **then** include that amount in the **Federal amount column only**.

**Part-year residents only**

Also include in the *New York State amount* column any such withdrawal(s) made while a resident of New York State. See A-11.



▶ **S-10 Loss from the sale or disposition of property that would have been realized if a federal estate tax return had been required**

**Note:** This subtraction cannot be made for property acquired from decedents who died on or after February 1, 2000.

If you acquired a decedent's property and, as valued by the executor, the estate was insufficient to require a federal estate tax return, **and if** a loss on the sale would have been realized if a federal estate tax return had been required, **then** include the amount of the loss.

▶ **S-11 Accelerated death benefits received that were includable in federal adjusted gross income**

Include any amount you included in your federal AGI that was received by any person as (a) an accelerated payment or payments of part or all of the death benefit or special surrender value under a life insurance policy, or (b) a viatical settlement, as a result of a terminal illness (life expectancy of 12 months or less), or of a medical condition requiring extraordinary medical treatment, regardless of life expectancy.

▶ **S-12 Contributions for Executive Mansion, natural and historical resources, not deducted elsewhere**

Include contributions you made, not deducted elsewhere, (a) to preserve, improve, and promote the Executive Mansion as a New York State historical resource, or (b) to the Natural Heritage Trust to preserve and improve the natural and historical resources of NYS. **Do not** include amounts you deducted in determining federal AGI or New York itemized deductions.

▶ **S-13 Distributions made to a victim of Nazi persecution**

Include amounts you included in your federal AGI from an eligible settlement fund or grantor trust as defined by section 13 of the Tax Law (because you were persecuted or targeted for persecution by the Nazi regime), or distributions received because of your status as a victim of Nazi persecution, or as a spouse or heir of the victim (successors or assignees, if payment is from an eligible settlement fund or grantor trust).

▶ **S-14 Items of income related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution**

Include items of income you included in your federal AGI attributable to, derived from, or in any way related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution immediately prior to, during, and immediately after World War II, including but not limited to interest on the proceeds receivable as insurance under policies issued to a victim of Nazi persecution by European insurance companies immediately prior to and during World War II, or as a spouse or heir of such victim.

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

▶ **S-15 Professional service corporation shareholders**

If in a tax year ending after 1969 and beginning before 1988, you were required to add to your federal AGI deductions made by a plan acquired through membership in a professional service

corporation (PSC), **then** include the portion of those deductions that can be allocated to pension, annuity, or other income you received from the plan, and were included in your 2011 federal AGI.

▶ **S-16 Gain to be subtracted from the sale of a new business investment reported on your federal income tax return**

If you reported a capital gain on your federal income tax return from the sale of a new business investment, as defined in NYS Tax Law section 612(o), that was issued before 1988 and was held at least six years, **then** include one-hundred percent (100%) of that federal gain.

▶ **S-17 Qualified emerging technology investments (QETI)**

In general, you may defer the gain on the sale of QETI that are 1) held for more than 36 months, and 2) rolled over into the purchase of replacement QETI within 365 days from, and including, the date of sale. However:

- You must recognize any gain to the extent that the amount realized on the sale of the original QETI exceeds the cost of replacement QETI;
- You must add back any deferred gain in the year you sell the replacement QETI; **and**
- The gain deferral applies only to QETI sold on or after March 12, 1998, that was held for more than 36 months.

If you elect to defer the gain from the sale of QETI, **then** include the amount of the deferred gain. This amount may not exceed the amount of the gain included in your federal AGI.

- If the purchase of replacement QETI within the 365-day period occurred in the same tax year as the sale of the original QETI, or in the following tax year and before the date you filed your personal income tax return, **then** take the deduction on that return.
- If the purchase of replacement QETI within the 365-day period occurred in the following tax year and on or after the date you filed your personal income tax return, **then** you must file Form IT-203-X, *Amended Nonresident and Part-year Resident Income Tax Return*, to claim the deduction (see *Other forms you may have to file*).
- If the deferred gain must be included in a subsequent year's tax return because the replacement QETI has been sold, **then** include that amount as an addition to federal AGI (see A-10).

A QETI is an investment in the stock of a corporation, or an ownership interest in a partnership or limited liability company (LLC) that is a qualified emerging technology company, or an investment in a partnership or an LLC to the extent that such partnership or LLC invests in such companies. The taxpayer must acquire the investment as provided in IRC section 1202(C)(1)(B), or from a person who acquired it pursuant to that section. IRC section 1202(c)(1)(B) requires the acquisition to be original issue from the company, either directly or through an underwriter, and in exchange for cash, services, or property (but not in stock).

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

- its primary products or services are classified as emerging technologies; **or**
- it has research and development activities in New York State and its ratio of research and development funds to net sales equals or exceeds the average ratio for all surveyed companies classified (as determined by the National Science

Foundation in its most recent Survey of Industry Research and Development, or any comparable successor survey, as determined by the Tax Department).

► **S-18 Sales or dispositions of assets acquired before 1960 with greater state than federal bases**

New York State income tax laws prior to 1960 and current laws regarding depletion can result in a difference in the state and federal adjusted bases of certain assets. If you realize a federally taxable gain from the sale of an asset that had a higher adjusted basis for state tax purposes, you may make an adjustment to reduce your gain for state tax purposes.

If your federal AGI included gain that was from **either**:

- property that had a higher adjusted basis for NYS income tax purposes than for federal tax purposes on December 31, 1959 (or on the last day of a fiscal year ending during 1960); **or**
- property that was held in connection with mines, oil or gas wells, and other natural deposits and that had a higher adjusted basis for NYS income tax purposes than for federal tax purposes when sold;

**then** include the **lesser** of the gain itself **or** the difference in the adjusted bases.

**Note:** If you divide gain with respect to jointly-owned property between you and your spouse, then you must also divide any subtraction for different adjusted bases between you and your spouse.

► **S-19 Income earned before 1960 and previously reported to New York State**

Include any income (including annuity income) or gain you included in your 2011 federal AGI that you (or the decedent or estate or trust from whom you acquired the income or gain) properly reported to NYS prior to 1960 (or during a fiscal year ending in 1960).

► **S-20 New York Higher Education Loan Program (HELP)**

Include any interest you paid in 2011 on loans made to you under HELP.

► **S-21 Build America Bond (BAB) interest**

Include any interest income attributable to a BAB issued by New York State or its local governments that you included in your federal AGI.



Did you file federal Schedule(s) C, C-EZ, E, or F?  
If **No**, go to the instructions for line 33.  
If **Yes**, see S-22 through S-38.

► **S-22 Trade or business interest expense on loans used to buy federally tax exempt obligations that are taxable to New York State**

You may deduct interest expense you incur to buy an obligation that generates investment income that is taxable to a trade or business. **If** you included, on either line 20 or line 22, interest income from bonds or other obligations that is federally tax exempt but taxable to NYS, and the expense you incurred in buying the obligation is attributable to a trade or business you carried on, **then** include that expense.

► **S-23 Trade or business expenses (other than interest expense) connected with federally tax-exempt income that is taxable to New York State**

You may deduct expenses you incur to acquire or maintain income that is taxable to a trade or business. **If** you included, on either line 20 or line 22, income that is federally tax exempt but taxable to NYS, **and if** the expense you incurred to either produce or collect that income or manage, conserve or protect the assets that produce that income was not deducted for federal purposes, **and if** those expenses are attributable to a trade or business you carried on, **then** include that expense.

► **S-24 Amortizable bond premiums on bonds that are owned by a trade or business and the interest on which is federally tax-exempt income but taxable to New York State**

You may deduct expenses you incur to buy an obligation that generates investment income that is taxable to a trade or business.

**If** you are including, on either line 20 or line 22, interest income that is federally tax exempt but taxable to New York State, **and if** those bonds were bought for more than their face value (i.e., at a premium), **and if** you did not reduce your federal AGI by deducting the amortization of that premium attributable to 2011, **and if** those bonds were owned by a trade or business carried on by you in 2011 (as opposed to personal investments), **then** include that amortization.

► **S-25 Wage and salary expenses allowed as federal credits but not as federal expenses**

**If** you took a federal credit for which a deduction for wages and salary expenses is not allowed under IRC section 280C, **then** include the amount of those wages you did not deduct on your federal return.

► **S-26 Cost depletion**

**If** you are making addition A-13 for any percentage depletion, **then** include the cost depletion that IRC section 611 would allow on that property without any reference to either IRC section 613 or 613-A.

► **S-27 Special depreciation expenditures**

You may carry over excess expenditures you incurred in tax years beginning before 1987 in connection with depreciable, tangible business property located in New York State to the following tax year or years, and deduct such expenditures in computing your New York AGI for that year or years, if the expenditures exceed your New York AGI for that year before the allowance of those expenditures. Complete Form IT-211, *Special Depreciation Schedule*, to compute the amount to include. Attach Form IT-211 to your return.

► **S-28 Safe harbor leases**

Include any amount you included in federal AGI (except for mass transit vehicles) solely because you made the safe harbor election on your federal return for agreements entered into before January 1, 1984.

► **S-29 Safe harbor leases**

Include any amount that you could have excluded from federal AGI (except for mass transit vehicles) had you not made the safe harbor election on your federal return for agreements entered into before January 1, 1984.

**► S-30 New York depreciation allowed**

If you claimed ACRS depreciation on your federal return for:

- property placed in service during tax years 1981 through 1984 (except IRC section 280F property); **or**
- property placed in service outside New York State during tax years 1985 through 1993 (except IRC section 280F property) and you elect to continue using IRC section 167 depreciation (see TSB-M-99(1));

**then** include the amount of your New York depreciation. Complete and attach Form IT-399, *New York State Depreciation Schedule*, to your return.

**► S-31 ACRS (year of disposition adjustment)**

If you disposed of property in 2011 that was depreciated for federal purposes using ACRS, **and if** your total federal ACRS deduction exceeds your New York depreciation deduction for that property, **then** complete Part 2 of Form IT-399, *New York State Depreciation Schedule*, to compute the amount to include. See A-17. Attach Form IT-399 to your return.

**► S-32 Sport utility vehicle expense deduction recapture**

If you previously claimed an IRC section 179 deduction with respect to a sport utility vehicle that weighs more than 6,000 pounds, **and** you had to recapture any amount of that deduction in computing your federal AGI for 2011, **and if** you are not an eligible farmer as defined for the farmers' school tax credit, **then** include the recapture amount. (See A-19 for the definition of a sport utility vehicle.)

**► S-33 IRC section 168(k) property depreciation**

With the exception of resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2), New York State does not follow the federal depreciation rules for IRC section 168(k) property placed in service inside or outside New York State on or after June 1, 2003. **If** you claimed a depreciation deduction for such property, **and if** no exception for resurgence zone or New York liberty zone property applies, **then** complete Part 1 of Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*, to compute the amount of New York depreciation to include. Attach Form IT-398 to your return.

**► S-34 IRC section 168(k) property (year of disposition adjustment)**

If you disposed of IRC section 168(k) property placed in service inside or outside New York State on or after June 1, 2003 (except for resurgence zone property, and New York liberty zone property described in IRC section 1400L(b)(2)), **and** your total federal depreciation deduction was more than your New York depreciation deduction for that property, **then** complete Part 2 of Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*, to compute the amount of the disposition adjustment to include. Attach Form IT-398 to your return.

**► S-35 Royalty and interest payments made to a related member or members**

For tax years beginning on or after January 1, 2003, New York requires taxpayers to add back deductions they took on their federal return for certain royalty payments for the use of intangible property, such as trademarks or patents, and interest payments they made to a related member or members. See the instructions for A-22. In such a case, the recipient of the payments must subtract the payments in computing New York

AGI. If you received such a related member payment, include the amount you included in your federal taxable income. See section 612(r) of the Tax Law.

**► S-36 Refund of QEZE credit for real property taxes**

Include any QEZE credit for real property taxes included in your federal AGI. See TSB-M-10(9)C, (15)I, *New York State Tax Treatment of Refunds of the Qualified Empire Zone Enterprise (QEZE) Credit for Real Property Taxes*.



**Subtractions S-37 and S-38 apply to S corporation shareholders only.** For additional information, see New York State Publication 35, *New York Tax Treatment of S Corporations and Their Shareholders*.

**► S-37 S corporation shareholders**

**If** you reported a federal gain or loss because of the disposition of stock or indebtedness of an S corporation, **and if** that S corporation was a New York C corporation for any tax year beginning after December 31, 1980 (in the case of a corporation taxable under Article 9-A, general business corporation tax), or December 31, 1996 (in the case of a corporation taxable under Article 32, banking corporation franchise tax), **then** include the reduction in basis of the stock or indebtedness that is due to the application of IRC section 1376(b) (as in effect for tax years beginning before January 1, 1983) and 1367(a)(2)(B) and (C) for each tax year that the New York election was **not** in effect.

**If**, with respect to stock described above, you made any New York additions to federal AGI required under A-28, **then** include the total of those additions. See New York Tax Law section 612(b)(20).

**► S-38 S corporation shareholders — pass-through income**

**If** you included in your federal AGI any S corporation pass-through income pursuant to IRC section 1366 and the corporation is a New York C corporation, **then** include the pass-through income.

**Line 31 — New York adjusted gross income**

In the amount boxes to the left of line 45, enter the amounts from line 31 in the *Federal amount* column and the *New York State amount* column. If the amount on line 31 in either the *Federal amount* column or the *New York State amount* column is zero or less, skip lines 32 through 44; enter **0** on line 45; and continue on line 46.




**Caution: Do not leave line 31 blank.**

## Step 5 — Enter your standard or itemized deduction and dependent exemption amounts

### Line 33 — Standard or itemized deduction

Determine which deduction to use:

1. If you took the standard deduction on your federal return, or if you did not have to file a federal return, you **must** take the New York standard deduction. Use the **standard deduction table** on page 2 of Form IT-203 to find the standard deduction amount for your filing status. Enter the amount on line 33, mark an **X** in the **Standard** box, and go to line 34.
2. If you itemized deductions on your federal return, use the **itemized deduction worksheet** on page 2 of Form IT-203 and the instructions below to compute your New York itemized deduction. Compare the **line o** amount from the worksheet to your New York standard deduction amount from the standard deduction table, also on page 2. For greater tax savings, enter the **larger** of these amounts on line 33 and mark an **X** in the appropriate box, **Standard** or **Itemized**.

 **Caution:** If you are married and filing separate returns (filing status ③), both of you must take the standard deduction unless both of you itemized deductions on your federal returns and both of you elect to itemize deductions on your New York returns.

**Note:** If you paid qualified college tuition expenses, your New York itemized deduction may be increased to an amount greater than your New York standard deduction as shown in the table on Form IT-203. You should complete the New York State itemized deduction worksheet on Form IT-203 to determine if your allowable New York itemized deduction is greater than your standard deduction.

**New York itemized deduction overview** — The starting point in computing your New York itemized deduction amount is your federal itemized deductions from federal *Schedule A*. However, differences between federal and New York State tax laws make it necessary to make certain adjustments to your federal itemized deductions in computing your New York itemized deduction.

The subtraction adjustments on line i of the NYS itemized deduction worksheet reflect the fact that New York does not allow certain federal itemized deductions such as the federal deduction for state and local income taxes (or general sales tax, if applicable). Because of limits on certain federal deductions, it may be necessary for you to complete one or more worksheets to determine the amount of the New York subtraction adjustment.

Addition adjustments on lines k and l of the NYS itemized deduction worksheet reflect the fact that New York allows certain deductions that are not allowed for federal purposes such as expenses for qualified college tuition expenses and expenses related to income that is exempt from federal tax but subject to New York tax.

Also, further adjustments may be required if you are subject to the New York itemized adjustment for higher income taxpayers (line n of the NYS itemized deduction worksheet).

Before you begin, locate your federal *Schedule A*.

### New York State itemized deduction worksheet instructions (page 2, Form IT-203)

#### Lines a through h

Enter the amounts from the designated lines of your federal *Schedule A* (Form 1040).

#### Line i — Subtraction adjustments A through F

To compute your New York itemized deduction, you must subtract certain amounts deducted on your federal return that cannot be deducted on your state return.

To determine the amount to enter on line i, add the amounts of the adjustments described in items A through F. If this total includes any of the adjustments described in items B through F, list them on a separate piece of paper marked **Itemized deduction worksheet-subtraction adjustments**. Identify the amount of each adjustment by letter (B through F) and attach that paper to your return.

- A State, local, and foreign **income** taxes (or general sales tax, if applicable) from federal *Schedule A*, lines 5 and 8.
- B Ordinary and necessary expenses paid or incurred in connection with income, or property held for the production of income, which is exempt from New York income tax but only to the extent included in total federal itemized deductions.
- C Amortization of bond premium attributable to 2011 on any bond whose interest income is exempt from New York income tax, but only to the extent included in total federal itemized deductions.
- D Interest expense on money borrowed to purchase or carry bonds or securities whose interest is exempt from New York income tax, but only to the extent included in total federal itemized deductions.
- E If you are a shareholder of a federal S corporation that could elect but did not elect to be a New York S corporation, any S corporation deductions included in your total federal itemized deductions. If an S corporation short year is involved, you must allocate those deductions.
- F Premiums paid for long-term care insurance to the extent deducted in determining federal taxable income (from line 5 of Worksheet 1 below).

#### Worksheet 1 Long-term care adjustment

- |  |                         |
|--|-------------------------|
| 1. Amount of long-term care premiums included on federal Schedule A, line 1 .... | 1. _____                |
| 2. Amount from federal Schedule A, line 1 ..                                     | 2. _____                |
| 3. Divide line 1 by line 2 and round to the fourth decimal place.....            | 3. _____                |
| 4. Amount from federal Schedule A, line 4 ..                                     | 4. _____                |
| 5. Multiply line 4 by line 3.....  | 5. <input type="text"/> |

**Partners** — Include on line i the subtractions described on page 36 that apply to your share of partnership deduction items. Obtain your share of partnership items from your Form IT-204-IP, lines 26a through 26f.

**S corporation shareholders** — If you are a shareholder of a federal S corporation that is a New York S corporation, or if you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation is not subject to Article 9-A, general business corporation franchise tax, or Article 32, banking corporation franchise tax, include on line i subtractions B, C, D, and F described on page 36 that apply to your pro rata share of S corporation items of income, loss or, deduction. If the election to be a New York S corporation terminated during the tax year, you must allocate those items. Obtain your share of S corporation items from the S corporation.

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

#### **Line j**

Subtract line i from line h and enter the result.

If you made no entry on line i, enter the amount from line h on line j.

#### **Line k**

Enter the amount from Form IT-203-B, Schedule C, line 2. You must first complete all of Schedule C in order to compute the college tuition itemized deduction. If you fail to complete Schedule C, your college tuition itemized deduction could be disallowed. See the instructions for Schedule C.

#### **Line l — Addition adjustments G, H, and I**

In computing your New York itemized deduction, you may add certain amounts that you were not entitled to deduct on your federal return but that you may deduct on your New York State return.

List any of the addition adjustments below that apply to you on a separate piece of paper marked **Itemized deduction worksheet - addition adjustments**. Identify the amount of each adjustment that applies to you by item letter (G, H, and I). Add all of your addition adjustments and enter the total on line l. Attach that paper to your return.

- G Interest expense on money borrowed to purchase or carry bonds or securities whose interest is subject to New York income tax, but exempt from federal income tax, if this interest expense was not deducted on your federal return or shown as a New York subtraction.
- H Ordinary and necessary expenses paid or incurred during 2011 in connection with income, or property held for the production of income, which is subject to New York income tax but exempt from federal income tax, if these expenses were not deducted on your federal return or shown as a New York subtraction.
- I Amortization of bond premium attributable to 2011 on any bond whose interest income is subject to New York income tax, but exempt from federal income tax, if this amortization was not deducted on your federal return or shown as a New York subtraction.

**Partners** — Include on line l the additions described above that apply to your share of partnership deduction items. Obtain your share of partnership items from your Form IT-204-IP, lines 24a through 24f.

**S corporation shareholders** — If you are a shareholder of a federal S corporation that is a New York S corporation for the tax year, or if you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation is not subject to Article 9-A, general business corporation franchise tax, or Article 32, banking corporation franchise tax, include on line l additions G through I, described above, that apply to your pro rata share of S corporation items of income, loss, or deduction. If the election to be a New York S corporation terminated during the tax year, you must allocate those items. Obtain your share of S corporation items from the S corporation.

#### **Line m**

Add lines j, k, and l and enter the total on line m.

If you made no entry on lines k and l, enter the amount from line j on line m.

**Line n – Itemized deduction adjustment**

Enter the amount of your itemized deduction adjustment. If Form IT-203, line 32 is:

- \$100,000 or less, leave line n blank and go to line o;
- more than \$100,000 but not more than \$475,000, fill in Worksheet 3 below;
- more than \$475,000 but not more than \$525,000, fill in Worksheet 4 below;
- more than \$525,000 but not more than \$1,000,000, enter 50% (.50) of line m on line n;
- more than \$1,000,000 but not more than \$10,000,000, fill in Worksheet 5 below; **or**
- more than \$10,000,000, fill in Worksheet 6 below.

**Worksheet 3**

1. New York adjusted gross income from Form IT-203, line 32 ..... 1. \_\_\_\_\_
2. Filing status ① or ③ enter \$100,000 **or** filing status ④ enter \$150,000, **or** filing status ② or ⑤ enter \$200,000 ..... 2. \_\_\_\_\_
3. Subtract line 2 from line 1. (If line 2 is more than line 1, leave line n on Form IT-203 itemized deduction worksheet blank. **Do not continue with this worksheet.**) ..... 3. \_\_\_\_\_
4. Enter the lesser of line 3 or \$50,000 ..... 4. \_\_\_\_\_
5. Divide line 4 by \$50,000 and round to the fourth decimal place ..... 5. \_\_\_\_\_
6. Enter 25% (.25) of Form IT-203, itemized deduction worksheet, line m ..... 6. \_\_\_\_\_
7. Multiply line 5 by line 6. .... 7. \_\_\_\_\_

**Transfer this amount to Form IT-203, itemized deduction worksheet, line n.**

**Worksheet 4**

1. Enter the excess of New York adjusted gross income from Form IT-203, line 32 over \$475,000 (cannot exceed \$50,000) ..... 1. \_\_\_\_\_
2. Divide line 1 by \$50,000 and round to the fourth decimal place ..... 2. \_\_\_\_\_
3. Enter 25% (.25) of Form IT-203, itemized deduction worksheet, line m ..... 3. \_\_\_\_\_
4. Multiply line 2 by line 3 ..... 4. \_\_\_\_\_
5. Add lines 3 and 4 ..... 5. \_\_\_\_\_

**Transfer this amount to Form IT-203, itemized deduction worksheet, line n.**

**Worksheet 5**

1. Enter the amount from Form IT-203, itemized deduction worksheet, line m ..... 1. \_\_\_\_\_
2. Enter 50% (.50) of Form IT-203, itemized deduction worksheet, line d ..... 2. \_\_\_\_\_
3. Subtract line 2 from line 1 ..... 3. \_\_\_\_\_

**Transfer this amount to Form IT-203, itemized deduction worksheet, line n.**

**Worksheet 6**

1. Enter the amount from Form IT-203, itemized deduction worksheet, line m ..... 1. \_\_\_\_\_
2. Enter 25% (.25) of Form IT-203, itemized deduction worksheet, line d ..... 2. \_\_\_\_\_
3. Subtract line 2 from line 1 ..... 3. \_\_\_\_\_

**Transfer this amount to Form IT-203, itemized deduction worksheet, line n.**

**Line 35 – Dependent exemptions**



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

Enter the number of your dependent exemptions from the *Dependent exemption worksheet*, line e, below.

If you do not have to file a federal return, enter on lines a, b, and d of the worksheet the number of exemptions that would be allowed for federal income tax purposes.

**Dependent exemption worksheet**

Mark only one box:

- If you filed federal Form 1040EZ, enter **0** on line 35.
- If you filed federal Form 1040A or 1040, complete this worksheet.
  - a. Enter the number of exemptions claimed on federal Form 1040A or 1040, line 6d .. a. \_\_\_\_\_
  - b. See *Line b instructions* below ..... b. \_\_\_\_\_
  - c. Add lines a and b ..... c. \_\_\_\_\_
  - d. Enter the total number of boxes checked on federal Form 1040A or 1040, line 6a and line 6b ..... d. \_\_\_\_\_
  - e. Subtract line d from line c. This is the number of your dependent exemptions to enter in the box(es) on line 35 (see *Example* below) ..... e. \_\_\_\_\_

**Line b instructions** – If on your federal return you were entitled to claim a dependent as an exemption but chose not to, include that dependent on line b.

**Example:** *If you were entitled to claim a dependent on your federal return but chose not to in order to allow your dependent to claim the federal education credit on his or her federal tax return, you may still claim him or her as a dependent on your New York return.*

*The value of each dependent exemption is \$1,000. Therefore, if the entry on line e of the worksheet above was 2, the entry on line 35 would look like this:*

35. 2000 . 00

**Lines 36 and 37 – Taxable income**

Subtract line 35 from line 34. The result is your taxable income. Enter this amount on both line 36 and line 37. If line 35 is more than line 34, leave line 36 and line 37 blank.

## Step 6 — Compute your taxes

### Line 38 — New York State tax

Is **line 32** (your New York AGI) \$100,000 or less?

If **Yes**, find your New York State tax using the *2011 New York State Tax Table* on pages 63 through 70, or if **line 37** is \$65,000 or more, use the *New York State tax rate schedule* on page 71. Enter the tax due on line 38.

If **No**, see *Tax computation — New York AGI of more than \$100,000*, beginning on page 72.

### Line 39 — New York State household credit

If you marked the **Yes** box at item (C) on the front of Form IT-203, you do not qualify for this credit and should go to line 40. If you marked **No**, use the appropriate table (1, 2, or 3) and the notes on page 40 to determine the amount to enter on line 39.

- **Filing status ① only (Single)** - Use *New York State household credit table 1*.
- **Filing status ②, ④ and ⑤** - Use *New York State household credit table 2*.
- **Filing status ③ only (Married filing separate return)** - Use *New York State household credit table 3*.

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

If your federal AGI (see <b>Note 1</b> ) is over:	but not over	enter on Form IT-203, line 39:
\$ (see <b>Note 2</b> ) .....	\$ 5,000 .....	\$ 75
5,000 .....	6,000 .....	60
6,000 .....	7,000 .....	50
7,000 .....	20,000 .....	45
20,000 .....	25,000 .....	40
25,000 .....	28,000 .....	20
28,000 .....	No credit is allowed; do not make an entry on Form IT-203, line 39.	

**New York State household credit table 2**  
Filing status ②, ④ and ⑤

If your federal AGI (see **Note 1**) is:

Over	but not over
\$ (see <b>Note 2</b> ) .....	\$ 5,000
5,000 .....	6,000
6,000 .....	7,000
7,000 .....	20,000
20,000 .....	22,000
22,000 .....	25,000
25,000 .....	28,000
28,000 .....	32,000
32,000 .....	No credit is allowed; do not make an entry on Form IT-203, line 39.

And the number of exemptions from your *Dependent exemption worksheet*, line c, page 38 (married 1040EZ filers use column 2), is:

	1	2	3	4	5	6	7	over 7 (see <b>Note 3</b> )
<b>Enter on Form IT-203, line 39:</b>								
\$ 90	105	120	135	150	165	180	15	
75	90	105	120	135	150	165	15	
65	80	95	110	125	140	155	15	
60	75	90	105	120	135	150	15	
60	70	80	90	100	110	120	10	
50	60	70	80	90	100	110	10	
40	45	50	55	60	65	70	5	
20	25	30	35	40	45	50	5	

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

If your federal AGI (see **Note 4**) total from both returns is:

Over	but not over
\$ (see <b>Note 2</b> ) .....	\$ 5,000
5,000 .....	6,000
6,000 .....	7,000
7,000 .....	20,000
20,000 .....	22,000
22,000 .....	25,000
25,000 .....	28,000
28,000 .....	32,000
32,000 .....	No credit is allowed; do not make an entry on Form IT-203, line 39.

And the number of exemptions from both *Dependent exemption worksheets*, line c, page 38, is:

	1	2	3	4	5	6	7	over 7 (see <b>Note 3</b> )
<b>Enter on Form IT-203, line 39:</b>								
\$ 45	52.50	60	67.50	75	82.50	90	7.50	
37.50	45	52.50	60	67.50	75	82.50	7.50	
32.50	40	47.50	55	62.50	70	77.50	7.50	
30	37.50	45	52.50	60	67.50	75	7.50	
30	35	40	45	50	55	60	5	
25	30	35	40	45	50	55	5	
20	22.50	25	27.50	30	32.50	35	2.50	
10	12.50	15	17.50	20	22.50	25	2.50	

**Use these notes for New York State household credit tables 1 through 3**

- Note 1** For most taxpayers, federal AGI is the amount from **Form IT-203, line 18, Federal amount** column. However, if on Form IT-203 you entered special condition code **A6** (for Build America Bond (BAB) interest), your federal AGI is the line 18 amount minus any BAB interest that was included in the line 18 amount.
- Note 2** This amount could be **0** or a negative amount.
- Note 3** For each exemption over 7, add the amount in this column to the column 7 amount.
- Note 4** For most taxpayers, federal AGI is the amount from **Form IT-203, line 18, Federal amount** column (or Form IT-201, line 18). However, if on your NYS return(s) you or your spouse entered special condition code **A6** (for Build America Bond (BAB) interest), federal AGI is the line 18 amount minus any BAB interest that was included in the line 18 amount. If your spouse was not required to file a New York State return, use your spouse's federal AGI as reported on his or her federal return (minus any BAB interest included in that amount).

**Line 41 — New York State child and dependent care credit**

Did you qualify to claim the **federal** child and dependent care credit for 2011 (whether or not you actually claimed it)?

If **No**, you do not qualify for this credit. Go to line 42.

If **Yes**, complete Form IT-216, *Claim for Child and Dependent Care Credit*, and transfer the amount from Form IT-216 to Form IT-203, line 41. Attach Form IT-216 to your return.

For more information, see the instructions for Form IT-216.

**Line 43 — New York State earned income credit**

Did you claim the **federal** earned income credit for 2011 on your federal income tax return?

If **No**, you do not qualify for this credit. Go to line 44.

If **Yes**, complete Form IT-215, *Claim for Earned Income Credit*, and transfer the amount from Form IT-215 to Form IT-203, line 43. Attach Form IT-215 to your return. For more information, see the instructions for Form IT-215.

If the IRS is computing your federal earned income credit, write **EIC** in the box to the left of the money column and leave the money column blank on line 43. You must complete Form IT-203, lines 45, 47, 49, 51 through 57, and 60 through 65, but **do not complete** lines 66 through 71.

Complete Form IT-215, lines 1 through 9 (and lines 21, 23, and 24, if you are a part-year resident), and attach it to your return. The Tax Department will compute your New York State earned income credit and the resulting refund or amount due.

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 17, 2012, whichever is later.

**Line 45 — Income percentage**

To compute your income percentage, divide the amount from line 31 in the *New York State amount* column by the amount from line 31 in the *Federal amount* column. (These amounts must be entered in the boxes to the left of line 45.) **Round the result to the fourth decimal place.** For example, if the amounts used were \$12,000 divided by \$36,000, the result would be .3333. Enter this decimal on line 45; **do not convert to a percentage.**

If the amount on line 31 in either the *Federal amount* column or *New York State amount* column is zero or less, enter **0** on line 45.

If the amount on line 31 in the *New York State amount* column is more than the amount on line 31 in the *Federal amount* column, **the income percentage will be more than 100%**. For example, if the amounts used were \$25,000 divided by \$15,000, the result would be 1.6667.

If you used Form IT-230, Part 2, you must complete the *Nonresident and part-year resident income percentage schedule* of Form IT-230-I, *Instructions for Form IT-230*, to compute the income percentage to enter on line 45.

**Line 47 — New York State nonrefundable credits**

See the credit charts beginning on page 6 for a list of nonrefundable credits. If you are claiming any nonrefundable credits, complete the appropriate credit forms, Form IT-500, *Income Tax Credit Deferral*, if applicable, and Form IT-203-ATT. Transfer the amount of nonrefundable credits to line 47. **You must attach the completed credit forms, Form IT-203-ATT, and Form IT-500 (if applicable) to your return.**

**Line 49 — Net other New York State taxes**

If you are subject to any other taxes, complete the appropriate forms and Part 2 of Form IT-203-ATT. Transfer the total amount of net other New York State taxes to line 49. **You must attach the completed forms and Form IT-203-ATT to your return.**

**Line 51 — Part-year New York City resident tax**

If you were a New York City resident for part of 2011, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 51 and attach Form IT-360.1 to your return. For more information see Form IT-360.1-I, *Instructions for Form IT-360.1*.

**Line 52 — New York City minimum income tax**

Enter your New York City minimum income tax. If you were a New York City resident for part of 2011 and you are subject to the New York State minimum income tax, you must also compute your New York City minimum income tax for that part of the year that you were a New York City resident on Form IT-220 and attach it to your return. For more information, see Form IT-220-I, *Instructions for Form IT-220*.



**Line 52b — New York City child and dependent care credit**

If you qualify to claim the federal child and dependent care credit for 2011 (whether or not you actually claimed it) and:

- 1) have federal AGI\* of \$30,000 or less, and
- 2) have a qualifying child under 4 years of age as of December 31, 2011,

you may qualify for this credit. Review the instructions for Form IT-216 and, if you qualify, complete Form IT-216 and transfer the amount from Form IT-216 to Form IT-203, line 52b. Attach Form IT-216 to your return.

\* For most taxpayers, federal AGI is the amount from Form IT-203, line 18, *Federal amount* column. However, if on Form IT-203 you entered special condition code **A6** (for Build America Bond (BAB) interest), your federal AGI is the line 18 amount minus any BAB interest that was included in the line 18 amount.

**Line 53 — Yonkers nonresident earnings tax**

Did you earn wages or conduct a trade or business in Yonkers either as an individual or as a member of a partnership? If **No**, go to line 54.

If **Yes**, complete Form Y-203, *Yonkers Nonresident Earnings Tax Return*. Enter the amount of tax on line 53 and attach Form Y-203 to your return.

**Line 54 — Part-year Yonkers resident income tax surcharge**

If you were a resident of Yonkers for part of 2011, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 54 and attach Form IT-360.1 to your return.

(continued)

**Line 56 – Sales or use tax**

Report your sales or use tax liability on this line.

You owe sales or compensating use tax if you:

- purchased an item or service subject to tax that is delivered to you in New York State without payment of New York State and local tax to the seller; or
- purchased an item or service outside New York State that is subject to tax in New York State (and you were a resident of New York State at the time of purchase) with subsequent use in New York State.

**Note:** You may be entitled to a credit for sales tax paid to another state. See the exact calculation method in the instructions for Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*.

For sales and use tax purposes, a resident includes persons who have a permanent place of abode in the state. Accordingly, you may be a resident for sales tax purposes even though you may not be a resident for income tax purposes. See the instructions for Form ST-140 for more information.

You may not use this line to report:

- any sales and use tax on business purchases if the business is registered for sales and use tax purposes. You must report this tax on the business's sales tax return.
- any unpaid sales and use tax on motor vehicles, trailers, all-terrain vehicles, vessels, or snowmobiles. This tax is paid directly to the Department of Motor Vehicles (DMV). If you will not be registering or titling it at the DMV, you should remit the tax directly to the Tax Department using Form ST-130, *Business Purchaser's Report of Sales and Use Tax*, or Form ST-140.

An unpaid sales or use tax liability commonly arises if you made purchases through the Internet, by catalog, from television shopping channels, or on an Indian reservation, or if you purchased items or services subject to tax in another state and brought them back to New York for use here.

**Example 1:** *You purchased a computer over the Internet that was delivered to your house in Monroe County, New York, from an out-of-state company and did not pay sales tax to that company.*

**Example 2:** *You purchased a book on a trip to New Hampshire that you brought back to your residence in Nassau County, New York, for use there.*

You may also owe an additional **local** tax if you use property or services in another locality in New York State, other than the locality to which you paid tax. You owe use tax to the second locality if you were a resident of that locality at the time of the purchase and its rate of tax is higher than the rate of tax originally paid.

Failure to pay sales or use tax may result in the imposition of penalty and interest. The Tax Department conducts routine audits based on information received from third parties, including the U.S. Customs Service and other states.

**If you owe sales or use tax**, you may report the amount you owe on your personal income tax return rather than filing Form ST-140.

Using the sales and use tax chart below is an easy way to compute your liability for all your purchases of items or services costing less than \$1,000 each (excluding shipping and handling) that are not related to a business, rental real estate, or royalty activities.

**Sales and use tax chart**

<b>If your federal adjusted gross income (line 18, Federal amount column) is:</b>	<b>Enter on line 56:</b>
up to \$15,000 *	\$ 9
\$ 15,001 - \$ 30,000	20
30,001 - 50,000	27
50,001 - 75,000	35
75,001 - 100,000	49
100,001 - 150,000	68
150,001 - 200,000	85
200,001 and greater	.0424% (.000424) of income, or \$250, whichever amount is smaller

\* This may be any amount up to \$15,000, including 0 or a negative amount.

**You may use this chart for purchases of items or services costing less than \$1,000 each (excluding shipping and handling). You may not use this chart for purchases related to a business, rental real estate, or royalty activities, regardless of the amount.**

If you maintained a permanent place of abode in New York State for sales and use tax purposes for only part of the year, multiply the tax amount from the chart by the number of months you maintained the permanent place of abode in New York State and divide the result by 12. (Count any period you maintained the abode for more than one-half month as one month.)

You must use Form ST-140 to calculate your sales and use tax liability to be reported on this return if any of the following apply:

- You prefer to calculate the exact amount of sales and use tax due.
- You owe sales or use tax on an item or service costing \$1,000 or more (excluding shipping and handling).
- You owe sales or use tax for purchases related to a business not registered for sales tax purposes, rental real estate, or royalty activities.

Include the amount from Form ST-140, line 4, on Form IT-203, line 56. **Do not attach Form ST-140 to your return.**

If you owe sales or use tax on an item or service costing \$25,000 or more, you must complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More*, and attach it to your return.

**If you do not owe any sales or use tax, you must enter 0 on line 56.** Do not leave line 56 blank.

**For additional information on when you may owe sales or use tax to New York, see TB-ST-913, Use Tax for Individuals (including Estates and Trusts).** For more information on taxable and exempt goods and services, see TB-ST-740, *Quick Reference Guide for Taxable and Exempt Property and Services*.

**Step 7 — Add voluntary contributions****Line 57 (57a through 57h)**

You may make voluntary contributions to the funds listed below. Enter the whole dollar amount (no cents, please) of your contribution(s) in the amount boxes (lines 57a through 57h). Enter the total amount of all your contributions combined on line 57.



**Caution: your contribution(s) will reduce your refund or increase your tax payment. You cannot change the amount(s) you give after you file your return.**

**Return a Gift to Wildlife**

Your contribution will benefit New York's fish, wildlife, and marine resources, and you can receive a free issue of *Conservationist* magazine. Call 1 800 678-6399 for your free sample issue. For more information about New York State's environmental conservation programs, go to [www.dec.ny.gov](http://www.dec.ny.gov). For information about *Conservationist*, go to [www.TheConservationist.org](http://www.TheConservationist.org).

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

Each year over 20,000 children are reported missing in New York State. Your contribution will benefit the New York State Missing and Exploited Children Clearinghouse. This organization works with police agencies and parents to locate missing children and to promote child safety through education. Contributions are used to distribute educational materials, disseminate missing child alerts, and conduct investigative training for police officers. For additional information about services and free safety publications visit [www.criminaljustice.state.ny.us](http://www.criminaljustice.state.ny.us) or call 1 800 FIND-KID (346-3543).

**Breast Cancer Research and Education Fund (Breast Cancer Research Fund)**

Your contribution will support ground-breaking research and education in New York State to prevent, treat, and cure breast cancer. Help make breast cancer a disease of the past. For more information, go to [www.wadsworth.org/extramural/breastcancer](http://www.wadsworth.org/extramural/breastcancer). New York State will match your contribution to the Breast Cancer Research and Education Fund, dollar for dollar.

**Alzheimer's Disease Fund (Alzheimer's Fund)**

Contributions to this fund support services provided by the Alzheimer's Disease Program administered by the New York State Department of Health. This program is designed to provide education, counseling, respite, support groups, and other supportive services to people with Alzheimer's disease, their families, caregivers, and health care professionals.

**United States Olympic Committee/Lake Placid Olympic Training Center (Olympic Fund)**

Contributions to this fund help support the Olympic Training Center in Lake Placid. The \$16 million complex is one of just three U.S. Olympic training centers in the United States. The center is used primarily by U.S. athletes who are training to compete in future winter and summer Olympic and Paralympic sports. Individual contributions must be \$2. If you are married filing jointly and your spouse also wants to contribute, enter \$4.

**Prostate Cancer Research, Detection, and Education Fund (Prostate Cancer Research Fund)**

Your contribution will support education projects and ground-breaking biomedical research studies in New York State to improve the detection and treatment of prostate cancer. New York State will match contributions to the Prostate Cancer Research, Detection, and Education Fund, dollar for dollar.

**National September 11 Memorial & Museum at the World Trade Center (9/11 Memorial)**

Your contribution will help create and sustain the National September 11 Memorial & Museum which will commemorate and honor the thousands of people who died in the attacks of September 11, 2001, and February 26, 1993. The Memorial will recognize the endurance of those who survived, the courage of those who risked their lives to save others, and the compassion of all who supported us in our darkest hours. Help New York State, the nation, and the world remember by making a contribution. For more information, go to [www.national911memorial.org](http://www.national911memorial.org).

**Volunteer Firefighting and Volunteer Emergency Services Recruitment and Retention Fund (Volunteer Firefighting & EMS Recruitment Fund)**

Contributions to this fund will help recruit and retain the men and women who make up our volunteer fire and volunteer emergency medical services units. Volunteer firefighters and volunteer emergency medical services workers are crucial to the effective operation of a municipality and for the safety and well-being of the citizens of this state. Volunteer firefighters and volunteer emergency medical services workers provide invaluable benefits to their local communities. Despite their importance, the number of volunteer firefighters and volunteer emergency medical services workers has declined significantly over the past few years. For more information, go to [www.dhses.ny.gov/ofpc](http://www.dhses.ny.gov/ofpc) or contact the State Office of Fire Prevention and Control at (518) 474-6746.

## Step 8 — Enter your payments and credits

### Line 60 — Part-year New York City school tax credit

If you are **not** a New York City part-year resident, you do not qualify to claim this credit. Go to line 61.

If you are a New York City part-year resident and marked the Yes box at item (C) on the front of Form IT-203 indicating that you can be claimed as a dependent on another taxpayer's federal return, **or** your income\* is more than \$250,000, you do not qualify for this credit. Go to line 61.

If you are a New York City part-year resident and marked the No box at item (C) on the front of Form IT-203 indicating that you **cannot** be claimed as a dependent on another taxpayer's federal return **and** your income\* is \$250,000 or less, determine your credit using the chart below. At item (E) on the front page of your Form IT-203, be sure you have entered the number of months you, and your spouse if applicable, lived in New York City.

If you are filing status ①, ③, or ④, determine your credit using the second column in the tax credit proration chart.

If you are filing status ⑤, determine your credit using the third column in the tax credit proration chart.

If you are filing status ②, and both spouses were part-year city residents, determine your credit using the third column in the tax credit proration chart. If both spouses do not have the same city resident period, determine the credit using the number of months for the spouse with the longer city resident period.

**Example:** You were a 5-month New York City resident and your spouse was an 8-month New York City resident. Your income\* was less than \$250,000 and you marked filing status ②, married filing joint return. You are entitled to a credit of \$83.33 (using the 8-month period).

If one spouse was a New York City part-year resident and the other spouse was a city nonresident for the entire year, determine the part-year resident's credit using the second column and filing status ③. The nonresident spouse may not take a credit.

**Part-year New York City school tax credit proration chart**

Resident period (number of months)	If your income* is \$250,000 or less, and	
	Your filing status is ①, ③ or ④, your credit is:	Your filing status is ② or ⑤, your credit is:
1	\$ 5.21	\$ 10.42
2	10.42	20.83
3	15.63	31.25
4	20.83	41.67
5	26.04	52.08
6	31.25	62.50
7	36.46	72.92
8	41.67	83.33
9	46.87	93.75
10	52.08	104.17
11	57.29	114.58
12	62.50	125.00

\* **Income**, for purposes of determining your New York City school tax credit, means your federal adjusted gross income (FAGI) from Form IT-203, line 18 (*Federal amount* column), minus distributions from an individual retirement account and an individual retirement annuity, from Form IT-203, line 9 (*Federal amount* column), if they were included in your FAGI.

### Line 61 — Other refundable credits

See the credit charts beginning on page 6 for a listing of credits that can be refunded. If you are claiming any refundable credits, complete the appropriate credit forms and Form IT-203-ATT. Transfer the amount of refundable credits to line 61. **You must attach the completed credit forms and Form IT-203-ATT to your return.**

### Lines 62, 63, and 64 — Total New York State, New York City, and Yonkers tax withheld

If you received a federal Form W-2, *Wage and Tax Statement*, verify that your social security number on your federal Form W-2 is correct. If there is an error, contact your employer to issue you a corrected Form W-2. You must complete Form(s) IT-2, *Summary of W-2 Statements*, for any federal Form(s) W-2 you received. In addition, if you received foreign earned income but did not receive a federal Form W-2, you must complete Form IT-2. If you had New York State, New York City, or Yonkers tax withheld from annuities, pensions, retirement pay or IRA payments, you must complete Form(s) IT-1099-R, *Summary of Federal Form 1099-R Statements*. If you had New York State income tax withheld from your New York State unemployment compensation, you must complete Form IT-1099-UI, *Summary of Unemployment Compensation Payments*.

Enter on the appropriate line your total New York State, New York City, and Yonkers tax withheld from:

- Form(s) IT-2;
- Form(s) IT-1099-R;
- Form(s) IT-1099-UI; **and**
- New York State lottery distributions.

Attach Form(s) IT-2, Form(s) IT-1099-R, and Form(s) IT-1099-UI to page 4 of your Form IT-203. If you had any NYS lottery distributions, attach federal Form W-2G as well. Do **not** attach federal Form W-2, Form 1099-R, or Form 1099-G to your return. For your records, keep copies of those forms and the forms you attached to your return.

### Check your withholding for 2012



**Caution:** If, after completing your 2011 tax return, you want to change the amount of New York State, New York City, and Yonkers tax withheld from your paycheck, complete Form IT-2104, *Employee's Withholding Allowance Certificate*, and give it to your employer.

If your income is subject to allocation and you want to have your withholding adjusted to reflect the allocation, complete Form IT-2104.1, *New York State, City of New York, and City of Yonkers Certificate of Nonresidence and Allocation of Withholding Tax*, and give it to your employer.

If you change residence, or if you are a nonresident and the percentage of services you perform within the state or city changes substantially, you must notify your employer within 10 days.

### Line 65 — Total estimated tax payments and amount paid with Form IT-370

Enter the total of:

- Your 2011 estimated income tax payments for New York State, New York City, and Yonkers (include your last installment even if paid in 2012). If you marked filing status ② but made separate 2011 estimated income tax payments (Form IT-2105), enter your combined total estimated income tax paid;

- Any amount of estimated income tax paid with Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form*, and Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*, and any amount of estimated income tax paid on your behalf by a partnership, S corporation, or LLC of which you are a partner, shareholder, or member;
- Any amount of overpayment from your 2010 return that you applied to your 2011 estimated income tax (if this amount was adjusted by the Tax Department, use the adjusted amount); **and**
- Any amount you paid with Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (or Form IT-370-V, *Payment Voucher for Form IT-370 Filed Online*). If you marked filing status ② but you and your spouse filed separate Forms IT-370, enter the total amount you and your spouse paid.

Do not include any amounts you paid for the New York City unincorporated business tax. File New York City's Form NYC-202 or NYC-202S directly with the New York City Department of Finance.

You can check your balance and reconcile your estimated income tax account by going to our Web site or by writing us at:

NYS TAX DEPARTMENT  
ESTIMATED TAX UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

If you are a beneficiary of an estate or trust and are claiming your portion of any payment of estimated income taxes allocated to you by the estate or trust, include your amount on line 65 and attach a copy of the notification issued by the estate or trust to the front of your return. This notification must include the name and identifying number of the estate or trust and the amount allocated to you.

## Step 9 — Calculate your refund or the amount you owe

### Line 67 — Amount overpaid

If you have to pay an estimated income tax penalty (see line 71 instructions), subtract the penalty from the overpayment and enter the net overpayment on line 67.

Your net overpayment can be:

1. refunded to you (enter amount on line 68);
  2. applied to your 2012 estimated income tax (enter on line 69);
- or**
3. divided between options 1 and 2.

If your estimated income tax penalty on line 71 is greater than your overpayment on line 67, enter the difference on line 70 (amount you owe).

### Line 68 — Your refund

Enter the amount of overpayment you want refunded to you. You now have three ways to receive your refund. You can choose **direct deposit** to have the funds deposited directly into your bank account (the fastest option for most filers), or you can choose to have a **debit card** or a **paper check** mailed to you. Mark an **X** in one box to indicate your choice.

#### Direct deposit

If you choose direct deposit, enter your account information on line 72 for a fast and secure direct deposit of your refund (see line 72 instructions). If you don't enter complete and correct account information at line 72, we'll mail you a paper check.



Direct deposit of your refund is not available if the refund would go to an account outside the U.S. (see *Note* on page 47).

#### Debit cards

Debit cards are secure, easy to use, and are accepted in most banks and retail locations that accept credit cards. In most instances, there's no charge to you for using the card. If you filed a joint return, we'll issue debit cards to you and your spouse. (See page 74 and our Web site at [www.tax.ny.gov](http://www.tax.ny.gov) to learn more.)

#### Paper checks

You may still request a paper check refund, but it will take longer to receive than a debit card. Paper checks for joint filers will be issued with both names and must be signed by both spouses.

You must file a return to get a refund. The Tax Department will not refund an amount of one dollar or less unless you attach a signed request to your return.

#### Collection of debts from your refund

We will keep all or part of your overpayment (refund) if you owe a New York State tax liability or a New York City or Yonkers personal income tax liability, if you owe past-due support or a past-due legally enforceable debt to the IRS, to a New York State agency, or to another state, if you defaulted on a governmental education, state university, or city university loan, or if you owe a New York City tax warrant judgment debt. We will refund any amount that exceeds your debt.

A New York State agency includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or a social services district.

If you have questions about whether you owe a past-due legally enforceable debt to the IRS, to another state, or to a New York State agency, contact the IRS, the other state, or the New York State agency.

For New York State tax liabilities or New York City or Yonkers personal income tax liabilities, call (518) 457-5434 or write to: NYS Tax Department, Collections and Civil Enforcement Division, W A Harriman Campus, Albany NY 12227.

#### Disclaiming of spouse's debt

If you marked filing status ② and you do not want to apply your part of the overpayment to your spouse's debt because you are not liable for it, complete Form IT-280, *Nonobligated Spouse Allocation*, and attach it to your original return. We need the

information on Form IT-280 to process your refund as quickly as possible. You cannot file an amended return to disclaim your spouse's debt after you have filed your original return.

We will notify you if we keep your overpayment because of a past-due legally enforceable debt to the IRS or a tax debt to another state. You cannot use Form IT-280 to disclaim liability for a legally enforceable debt to the IRS, or to disclaim a tax liability owed to another state. You must contact the other state to resolve your responsibility for the asserted liability.

### Line 69 — Estimated tax

Enter the amount of overpayment from line 67 that you want applied to your New York State, New York City, and Yonkers estimated income tax for 2012. The total of lines 68 and 69 should equal the amount on line 67.

### Line 70 — Amount you owe

Enter on line 70 the amount of tax you owe **plus any estimated income tax penalty** you owe (see line 71 instructions).

If you choose to pay by electronic funds withdrawal, mark an **X** in the box and enter your account information on line 72.

To avoid other penalties and interest, pay any tax you owe by April 17, 2012.

For additional information on penalties and interest, visit our Web site.

### Line 71 — Estimated tax penalty

Begin with these steps to determine if you may owe an estimated income tax penalty.

1. Locate the amount of your 2010 New York AGI as shown on your 2010 return;
2. Locate the amount of your 2010 New York income tax; **then**
3. Calculate the amount of your 2011 prepayments (the amount of withholding and estimated tax payments you have already made for 2011).

In general, you are not subject to a penalty if your 2011 prepayments equal at least 100% of your 2010 income tax.

However:

- If your 2010 New York AGI was more than \$150,000 (or \$75,000 if you are married filing separately) and you are not a farmer or a fisherman, your prepayments must equal at least 110% of your 2010 income tax based on a 12 month return;
- You may owe a penalty if line 70 is \$300 or more and represents more than 10% of the income tax shown on your 2011 return; **and**
- You may owe a penalty if you underpaid your estimated income tax liability for any payment period.

For more information, see Form IT-2105.9, *Underpayment of Estimated Income Tax by Individuals and Fiduciaries*.

If you owe an estimated income tax penalty, enter the penalty amount on line 71. Also add the same amount to any tax due and enter the total on line 70. It is possible for you to owe an estimated income tax penalty and also be due a refund. In that case, subtract the estimated income tax penalty amount from the overpayment and enter the net result on line 67. **Do not include any other penalty or interest amounts on line 67.** Be sure to attach Form IT-2105.9 to your return.

## Payment options

### By automatic bank withdrawal

You may authorize the Tax Department to make an electronic funds withdrawal from your bank account.



This payment option is not available if the funds for your payment would come from an account outside the U.S. (see Note on page 47).

**File now/Pay later!** You must specify a future payment date up to and including April 17, 2012. If you file before April 17, money will not be withdrawn from your account before the date you specify. To avoid interest and penalties, you must authorize a withdrawal on or before the filing deadline. If you designate a weekend or a bank holiday, the payment will be withdrawn the next business day. See line 72 instructions.

### By check or money order

If you owe more than one dollar, include full payment with your return. Make check or money order payable to **New York State Income Tax** and write your social security number and **2011 Income Tax** on it. Do not send cash.

### Fee for payments returned by banks

The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee.

If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

### By credit card

You can use your American Express Cards®, Discover®/Novus®, MasterCard®, or Visa® to pay the amount you owe on your New York State income tax return. You can pay your income taxes due with your return by credit card through the Internet. The credit card service provider **will charge** you a convenience fee to cover the cost of this service, and you will be told the amount before you confirm the credit card payment. Please note that the convenience fee, terms, and conditions may vary between the credit card service providers.

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

For additional information on the credit card payment program and the credit card service providers available for your use, go to our Web site.

Follow the simple instructions to enter personal identifying information, the credit card number and expiration date, and the amount of the payment (**line 70 of Form IT-203**). Have a copy of your completed New York State income tax return available. You will be told the amount of the convenience fee that the credit card service provider will charge you to cover the cost of this service. At this point you may elect to accept or cancel the credit card transaction.

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

### Unable to pay?

To avoid interest and penalty charges, you must file and pay the amount due by April 17, 2012.

If you cannot pay in full, you should file your return on time, and pay as much of the tax due as possible by automatic bank withdrawal, check, or money order. Also consider alternative payment methods such as a commercial or private loan, or a credit card transaction to pay any remaining balance.

You will be billed for any unpaid tax plus interest (see *Amount you owe*). Pay the bill immediately if you can; if you cannot, call the number provided on the bill to make other arrangements. If you fail to pay the amount due, New York State may file a tax warrant, seize your assets, and/or garnishee your wages to ensure payment.

### Line 72 — Account information

If you marked the box that indicates your payment (or refund) would come from (or go to) an account outside the U.S.; **stop**. Do not complete lines 72a, 72b, or 72c (see *Note* below). **All others**, supply the information requested for lines 72a, 72b, and 72c.

**Note:** Banking rules prohibit us from honoring requests for electronic funds withdrawal or direct deposit when the funds for your payment (or refund) would come from (or go to) an account outside the U.S. Therefore, if you marked this box, you must pay any amount you owe by check, money order, or credit card (see page 46); or if you are requesting a refund, we will send your refund to the mailing address on your return.

#### The following requirements apply to both direct deposit and electronic funds withdrawal:

Enter your bank's 9-digit routing number on line 72a. If the first two digits are not 01 through 12, or 21 through 32, the transaction will be rejected. On the sample check below, the routing number is 090090099.

If your check states that it is payable through a bank different from the one where you have your checking account, **do not** use the routing number on that check. Instead, contact your bank for the correct routing number to enter on line 72a.

Enter your account number on line 72b. The number can be up to 17 characters (both numbers and letters). Include hyphens (-) but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank.

On line 72c, mark an **X** in the box for the type of account, checking or savings.

- If you mark *Checking*, enter the account number shown on your checks. (On the sample check below, the account number is 1357902468. **Do not** include the check number.)
- If you mark *Savings*, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank.

If you encounter any problem with direct deposit to, or electronic withdrawal from, your account, call (518) 457-5181. Please allow six to eight weeks for processing your return.

The image shows a sample check with the following details:
 

- Payee: JOHN SMITH, MARY SMITH, 999 Maple Street, Someplace, NY 10000
- Date: \_\_\_\_\_
- Pay to the Order of: \_\_\_\_\_ \$ \_\_\_\_\_
- Routing Number (line 72a): 090090099
- Account Number (line 72b): 1357902468
- Check Number: 1234
- Amount: Dollars \_\_\_\_\_
- Note: Do not include the check number

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

### Refund — Direct deposit

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

Contact your bank if you need to verify routing and account numbers or confirm that it will accept your deposit. If we cannot make the direct deposit for any reason, we will send your refund to the mailing address on your return.

### Owe — Electronic funds withdrawal

Enter the date you want the Tax Department to make an electronic funds withdrawal from your bank account. Your confirmation will be your bank statement that includes a *NYS Tax Payment* line item.

We will only withdraw the amount that you authorize. If we determine that the amount you owe is different from the amount claimed on your return, we will issue you a refund for any amount overpaid or send you a bill for any additional amount owed, which may include penalty and interest.

Contact your bank if you need to verify routing and account numbers or confirm that it will process the withdrawal.



**Caution:** If you complete the entries for electronic funds withdrawal, **do not** send a check or money order for the same amount due unless you receive a notice.

## Step 10 — Enter your additional information



**Caution:**  
Be sure to complete line 73 or line 74.

**Additional information**

**73 Part-year residents only:** If you were a NYS resident for only part of the year, enter date of last move (mm-dd-yyyy)

Mark an **X** in the box that describes your situation on the last day of the tax year:

73a Moved <b>into</b> New York State .....	73a. <input type="checkbox"/>
73b Moved <b>out</b> of New York State; received income from NYS sources during nonresident period .....	73b. <input type="checkbox"/>
73c Moved <b>out</b> of New York State; received <b>no</b> income from NYS sources during nonresident period .....	73c. <input type="checkbox"/>

**74 Nonresidents: Did you or your spouse maintain living quarters in NYS in 2011?** (see instructions) ▼  ▼

(If Yes, complete Form IT-203-B, Schedule B, and attach form.) ..... Yes  No

### Line 73 — Part-year residents

If you were a New York State resident for part of the year, enter the date you moved in the appropriate box, and mark an **X** in the box that describes your situation on the last day of the tax year.

### Line 74 — Nonresidents

#### Did you maintain living quarters in New York State?

If you or your spouse had living quarters available for your use in New York State during any part of 2011, mark an **X** in the Yes box and complete Schedule B on Form IT-203-B.

These living quarters would include a house, apartment, co-op or any other living quarters that are suitable for year-round use, maintained or paid for by you or your spouse, or any New York State living quarters **maintained for your primary use** by another person, family member or employer.

For an example of living quarters maintained for your primary use, see the instructions for Form IT-203-B, Schedule B.

**Note:** If you marked the Yes box, and you spend 184 days or more (any part of a day is a day for this purpose) in New York State, you may be considered a resident for New York State income tax purposes. See the definitions of *Resident*, *Nonresident*, and *Part-year resident*.

In addition, if you marked the Yes box and the living quarters were located in New York City or Yonkers, you may also be considered a resident of New York City or Yonkers for income tax purposes.

If you meet the definition of a resident of New York State, New York City, or Yonkers, you may not file Form IT-203. You must file Form IT-201, *Resident Income Tax Return*.

If you are in the military and did not maintain a permanent place of abode within the state, attach a statement to that effect to your return (see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*).



## Step 11 — Sign and date your return

The diagram shows a portion of Form IT-203 with three parts highlighted by arrows:

- Part A:** Points to the 'Third-party designee?' section, which includes fields for 'Print designee's name', 'Designee's phone number', 'Personal identification number (PIN)', and 'E-mail:'. It also has 'Yes' and 'No' checkboxes.
- Part B:** Points to the 'Paid preparer must complete' section, which includes fields for 'Preparer's signature', 'Date', 'Preparer's NYTPRIN', 'Preparer's PTIN or SSN', 'Employer identification number', 'Firm's name (or yours, if self-employed)', 'Address', and 'E-mail:'. There is also a checkbox for 'Mark an X if self-employed'.
- Part C:** Points to the 'Taxpayer(s) must sign here' section, which includes fields for 'Your signature', 'Your occupation', 'Spouse's signature and occupation (if joint return)', 'Date', and 'Daytime phone number'. It also has an 'E-mail:' field.

### Part A — Third-party designee

Do you want to authorize a friend, family member, or any other person (third-party designee) to discuss your return with the New York State Tax Department?

If **No**, mark an **X** in the **No** box.

If **Yes**, mark an **X** in the **Yes** box. Print the designee's name, phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss it with the Tax Department, print the preparer's name and phone number in the spaces for the designee's name and phone number (you do not have to provide a PIN).

If you mark the **Yes** box, you (and your spouse, if filing a joint return) are authorizing the Tax Department to discuss with the designee any questions that arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your refund or payment(s); **and**
- respond to certain Tax Department notices that you share with the designee about math errors, offsets, and return preparation. We will not send notices to the designee.

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file a power of attorney. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file a power of attorney.

The authorization will end automatically one year after the later of the return due date (including any extension) or the date you filed your return.

### Part B — Paid preparer's signature

Did you pay someone to prepare your return?

If **No**, go to Part C.

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

**Paid preparer's responsibilities** — Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

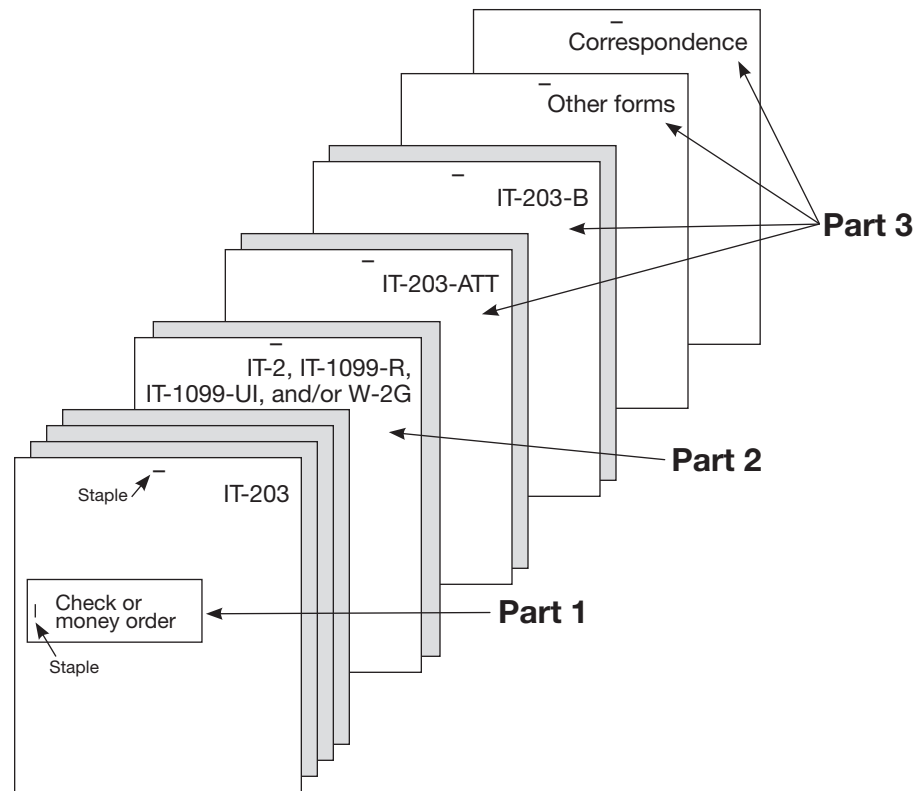
### Part C — Your signature(s)

In the spaces provided at the bottom of page 4, sign and date your **original** return and enter your occupation. If you are married and filing a joint return, and you are not required to attach Form IT-203-C, you must both sign Form IT-203. If you are required to attach Form IT-203-C, only the spouse with New York source income must sign Form IT-203. **Your return cannot be processed** if you do not properly sign it and attach a signed Form IT-203-C, if required. Keep your signature(s) within the spaces provided.

If the return is for someone who died and there is no surviving spouse to sign it, print or type the name and address of the person signing it below the signature. For additional information about deceased taxpayers, see page 56.

### Daytime phone number

This entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your return.

**Step 12 — Finish your return**

**Take a moment to go over your return to avoid errors that may delay your refund. Finish your return as shown below in Parts 1 through 5.**

**Part 1**

Staple payments, if any, to page 1 of your Form IT-203 where indicated.

**Part 2**

Staple Form(s) IT-2 (and IT-1099-R, IT-1099-UI, and federal W-2G if applicable) to page 4 of your Form IT-203.

**Part 3**

Staple any other forms, including Form IT-203-ATT, Form IT-203-B, and any correspondence and computation sheets of paper behind your Form(s) IT-2, IT-1099-R, IT-1099-UI, and/or W-2G face up.

**Part 4**

Make a copy of your return and any other attached forms or papers for your records. You may be asked by the Tax Department to provide copies of these records after you have filed your income tax return.

**Part 5**

**Note:** We no longer provide a preaddressed return envelope.

You must include the following on **your** envelope:

- Your return address
- Enough postage (some returns require additional postage)

- The appropriate mailing address:

- If enclosing a payment (check or money order), mail your return to:

**STATE PROCESSING CENTER  
PO BOX 15555  
ALBANY NY 12212-5555**

- If not enclosing a payment, mail your return to:

**STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001**

Mail your **original** signed return by April 17, 2012.

If you choose to use a private delivery service instead of the U.S. Postal Service to file your return, see page 58 for the address and additional information.

**Important reminder to file a complete return**

You must complete all required schedules and forms that make up your return, and include all pages of those forms and schedules when you file. Attach **only** those forms and schedules that apply to your return, and be sure that you have made all required entries. Returns that are missing required pages or that have pages with missing entries are considered incomplete and cannot be processed, and may subject taxpayers to penalty and interest.

## Instructions for Form IT-203-ATT, Other Tax Credits and Taxes

### Purpose of Form IT-203-ATT

If you are claiming other New York State, New York City, or Yonkers credits that are not entered directly on Form IT-203, or if you are subject to other New York State taxes, you must complete Form IT-203-ATT and attach it to your Form IT-203.

### Instructions

Enter your name and social security number as they are listed on your Form IT-203. If you are filing a joint return, enter both names and the social security number of the taxpayer listed first on your Form IT-203.

Complete the appropriate form for each credit you are claiming (see the credit charts on pages 6 through 9 for a listing of credits) or to compute other taxes you may have to pay. Follow the form's instructions for how to enter the money amount(s) and code number(s) on Form IT-203-ATT.

**You must attach all applicable credit forms, including Form IT-500, Income Tax Credit Deferral, and tax computations to Form IT-203.**

See the specific instructions for lines 2, 7, 10, and 11 below.

#### Line 2

If you receive an accumulation distribution as a beneficiary of a trust, you may be allowed a credit for New York State income taxes paid by the trust. Attach a copy of the computation of your New York State accumulation distribution credit provided to you by the trust and enter the amount of the credit on line 2.

### Line 7 — Special instructions for residential fuel oil storage tank credit carryover and solar and wind energy credit carryover

#### Residential fuel oil storage tank credit carryover

There is no form for computing the residential fuel oil storage tank credit carryover. If you are using any unused credit from last year, you must attach a schedule showing how you computed the amount being used. Enter the amount and code **054** on a line between lines 7a-7n.

#### Solar and wind energy credit carryover

There is no form for computing the solar and wind energy credit carryover. If you are using any unused credit from last year, you must attach a schedule showing how you computed the amount being used. Enter the amount and code **052** on a line between lines 7a-7n.

#### Lines 10 and 11

If you wrote *EIC* in the box to the left of line 43 on Form IT-203 because you are having the IRS compute your earned income credit, write *EIC* in the box(es) (not in the money column(s)) to the left of line(s) 10 or 11; leave the money column(s) blank.

## Instructions for Form IT-203-B, *Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet*

### Schedule A — Allocation of wage and salary income to New York State

If any amount included on line 1 of Form IT-203 in the *Federal amount* column represents wage and salary income earned from work within New York State and outside of New York State while a nonresident, and that income does not depend directly on the volume of the business transacted (for example, hourly wages), you must complete Schedule A to compute the amount earned in New York State. For each job where such wages or salaries were earned both inside New York State and outside New York State, you must complete a separate Schedule A.

If you were married and both you and your spouse worked in New York State and earned wages subject to allocation, each of you must complete a separate Schedule A for each job with allocable wages.

*Work days* are days on which you were required to perform the usual duties of your job. Any allowance for days worked outside New York State must be based upon the performance of services which, because of necessity (not convenience) of the employer, obligate the employee to out-of-state duties in the service of his or her employer. Such duties are those which, by their very nature can not be performed at the employer's place of business.

Applying the above principles, normal work days spent at home are considered days worked in New York State, and days spent working at home that are not normal work days are considered to be nonworking days. Under this rule, days worked at home are considered New York work days only if the employee's assigned or primary work location is at an established office or other bona fide place of business of the employer (*a bona fide employer office*) in New York State. If the employee's assigned or primary work location is at an established office or other bona fide place of business of the employer outside New York State, then any normal work day worked at home would be treated as a day worked outside New York State.

If an employee's assigned or primary office is in New York State, any normal work day spent at the home office will be treated as a day worked outside the state if the employee's home office is a *bona fide employer office*. Any day spent at the home office that is not a normal work day would be considered a nonworking day. For more information on a *bona fide employer office*, see TSB-M-06(5), *New York Tax Treatment of Nonresidents and Part-Year Residents Application of the Convenience of the Employer Test to Telecommuters and Others*. This TSB-M is available on the Tax Department's Web site.

#### Line instructions

**Line 1a** — Enter the total number of days you were employed at this job during the year while you were a nonresident. If you were employed at the same job from January 1 through December 31, you would enter **365** (except in leap years). If the period of employment is less than a full year, enter the actual period of employment. If you were employed in and out of New York State for separate periods of 170 days by one employer and 195 days by another employer, you would enter **170** on the first Schedule A, line 1a, and enter **195** on the second Schedule A, line 2a.

**Line 1b** — Enter the total number of Saturdays and Sundays not worked during this period of employment.

**Line 1c** — Enter the total number of holidays (such as Christmas, Thanksgiving or Columbus Day) not worked during this period of employment.

**Line 1d** — Enter the total number of days you did not work because of sickness during this period of employment.

**Line 1e** — Enter the total number of days you did not work because you were on vacation during this period of employment.

**Line 1f** — Enter the total number of days you did not work for other reasons during this period of employment.

**Line 1o** — Enter the amount of wages, salaries, tips, etc. earned during the nonresident period. If you changed your residence into or out of New York State during the year, do not include any income earned during the resident period in this amount.

**Line 1p** — If you have to allocate wages or salaries received from more than one job, total the line p amounts from all Schedule A sections and include the total on Form IT-203, line 1, in the *New York State amount* column.

If you are married filing jointly, include the combined amounts of wages allocated to New York from the separate Schedule A sections completed by you and your spouse on Form IT-203, line 1, in the *New York State amount* column.



**Caution: Failure to complete Schedule A and attach it to your Form IT-203 will result in a delay in the processing of your return.**

### Schedule B — Living quarters maintained in New York State by a nonresident

Complete this schedule if you marked the Yes box at line 74 on page 4 of Form IT-203. If you or your spouse had living quarters available for your use in New York State during any part of 2011, enter the address(es). These living quarters would include a house, apartment, co-op or any other living quarters that are suitable for year-round use, maintained or paid for by you or your spouse, or any living quarters **maintained for your use** by another person, family member, or employer.

For example, if a company were to lease an apartment for the use of the company's president or chief executive officer, and the dwelling was principally available to that individual, the individual would be considered as maintaining living quarters in New York even though others might use the apartment on an occasional basis.

Enter the number of days you were in New York State, even if on personal business. (**Married filing jointly?** If both spouses spent days in New York State, enter the higher number of days.) Do not count days you traveled through New York State to use a common carrier such as an airplane, train, or bus.

**Note:** If you marked the Yes box at line 74, and you spent 184 days or more (any part of a day is a day for this purpose) in New York State, you may be considered a resident for New York State income tax purposes. See the definition of *Resident*, *Nonresident*, and *Part-year resident*.

In addition, if you marked the Yes box at line 74 and the living quarters were located in New York City or Yonkers, you may also be considered a resident of New York City or Yonkers for income tax filing purposes.

## Instructions for Form IT-203-B (continued)

If you meet the definition of a resident of New York State, New York City, or Yonkers, you may **not** file Form IT-203. You must file Form IT-201, *Resident Income Tax Return*.

### Schedule C — College tuition itemized deduction worksheet

If you, your spouse, or your dependent(s) were a student enrolled at or attending an institution of higher education, you may be entitled to a college tuition itemized deduction. The maximum deduction allowed is \$10,000 per eligible student.

You must complete Schedule C and attach Form IT-203-B to your return if you are claiming the college tuition itemized deduction.

**Note:** If a student is claimed as a dependent on another person's New York State tax return, only the person who claims the student as a dependent may claim the itemized deduction. If a student is **not** claimed as a dependent on another person's New York State tax return, only the student may claim the itemized deduction. However, if your spouse is the eligible student, see *Special rules* below.

*Eligible student* includes the taxpayer, the taxpayer's spouse, and the taxpayer's dependent (for whom an exemption for New York State income tax purposes is allowed).

*Qualified college tuition expenses* include tuition required for the enrollment or attendance of the eligible student at an institution of higher education. The expenses may be paid by cash, check, credit card, or with borrowed funds. The eligible student does not need to be enrolled in a degree program or attend full time for the expenses to qualify. **However, only expenses for undergraduate enrollment or attendance qualify.** Expenses for enrollment or attendance in a course of study leading to the granting of a postbaccalaureate or other graduate degree **do not** qualify.

Payments on behalf of an eligible student from a qualified state tuition program (such as **New York's** 529 college savings program) are considered qualified tuition expenses for purposes of the college tuition deduction. If you claim the student as a dependent, these payments are treated as paid by you.

Generally, qualified tuition expenses paid on behalf of an eligible student by someone other than the student (such as a relative) are treated as paid by the student. However, if the eligible student is claimed as a dependent on another person's New York State income tax return, only the person who claims the student as a dependent for income tax purposes may claim the deduction for college tuition expenses that were paid (or treated as paid) by the student. This is the case even if the expenses were paid from the student's earnings, gifts, inheritances, or savings.

If you or the eligible student claims a federal deduction or credit for qualified college tuition expenses, you can still use these expenses to compute the college tuition itemized deduction.

Qualified tuition expenses do not include:

- tuition paid through the receipt of scholarships or financial aid (for this purpose, financial aid does not mean student loans, other loans and grants that must be repaid either before or after the student ceases attending school);
- amounts paid for room and board, insurance, medical expenses (including student health fees), transportation, or other similar personal, living, or family expenses; or

- fees for course-related books, supplies, equipment, and nonacademic activities, even if the fees are required to be paid to the institution as a condition of enrollment or attendance.

An *institution of higher education* means any institution of higher education or business, trade, technical, or other occupational school, located in or out of New York State. The institution must be recognized and approved by either the regents of the University of New York or a nationally recognized accrediting agency or association accepted by the regents. In addition, the institution or school must provide a course of study leading to the granting of a post-secondary degree, certificate, or diploma.

### Special rules

#### Limitation

The maximum amount of qualified college tuition expenses allowed for each eligible student is \$10,000. However, there is no limit on the number of eligible students for whom you may claim the itemized deduction.

#### Spouses filing separately

If you and your spouse are filing separate returns, you may each claim your separately computed college tuition itemized deduction. However, you must each claim your separately computed itemized deduction based only upon the amount of qualified college tuition expenses you paid (or that were treated as if paid by you) for yourself, your spouse, or a person who you claim as a dependent on your separate return. You cannot claim expenses for a dependent claimed by your spouse.

For more information on the college tuition itemized deduction, go to our Web site.

#### Line A

Enter the first and last name of the eligible student. If you are claiming the college tuition itemized deduction for more than three students, attach a separate statement.

#### Line C

If the eligible student is someone other than you or your spouse, you must claim the student as a dependent on your New York State return. If the eligible student is you or your spouse, mark an **X** in the *No* box.

#### Lines D and E

Enter the EIN and name of the institution of higher education to whom you paid qualified college tuition expenses. Obtain the EIN from Form 1098-T, *Tuition Statement*, or contact the institution of higher education.

If the eligible student attended more than one institution of higher education during the tax year, enter the EIN and name of the last one attended.

#### Line G

Enter only qualified college tuition expenses paid for the eligible student in 2011.

If you paid qualified college tuition expenses in 2011 for an academic period that begins in 2012 or after, those expenses are considered eligible expenses for the 2011 college tuition itemized deduction.

## Instructions for Form IT-203-B *(continued)*

Reduce the total of your qualified college tuition expenses by any scholarships or financial aid received or by any refunds of qualified expenses. If you have not received a refund, scholarship, or other form of financial aid before you file your tax return, reduce your qualified expenses by the amount that will be received if you can determine this amount. If the refund, scholarship, or financial aid is received after you have filed your return, you must file Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*. Compute the amount by which your deduction would have been reduced if the refund, scholarship, or financial aid had been received in the year for which you claimed the deduction.

If you paid qualified college tuition expenses to more than one institution of higher learning for the same eligible student, enter the total qualified expenses paid to all institutions during 2011 for that student on one line.

## Additional general information

### 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 tax 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

In general, 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, that is suitable for year-round use. A permanent place of abode usually includes a residence your spouse owns or leases. For additional information, visit our Web site.

However, a residence maintained by a full-time student enrolled at an institution of higher education in an undergraduate degree program leading to a baccalaureate degree and occupied by the student while attending the institution is not a permanent place of abode with respect to that student. For additional information,

see TSB-M-09(15), *Amendment to the Definition of Permanent Place of Abode in the Personal Income Tax Regulations Relating to Certain Undergraduate Students*.

**Note:** Special rules apply to military personnel and their spouses; see Publication 361, *New York State Income Tax Information For Military Personnel and Veterans*.

#### Resident

You are a New York State resident for income tax purposes if:

- Your domicile is not New York State but you maintain a permanent place of abode in New York State for more than 11 months of the year and spend **184 days or more** (any part of a day is a day for this purpose) in New York State during the tax year.

**Note:** If you maintain a permanent place of abode in New York State but are claiming to be a nonresident for tax purposes, you must be able to provide adequate records to substantiate that you did not spend more than 183 days of the tax year in New York State.

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. Also, if you are a military spouse domiciled in another state, but located in New York State solely to be with your spouse (who is a member of the armed services present in New York State in compliance with military orders), you are not considered a resident under this definition. For more information, see TSB-M-10(1), *Military Spouses Residency Relief Act*; or

- 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

- You did not maintain any permanent place of abode in New York State during the tax year; and
- You maintained a permanent place of abode outside New York State during the entire tax year; and
- You spent **30 days or less** (any part of a day is a day for this purpose) in New York State during the tax year.

##### Group B

- You were in a foreign country for at least 450 days (any part of a day is a day for this purpose) during any period of 548 consecutive days; and
- You, your spouse (unless legally separated), and minor children spent **90 days or less** (any part of a day is a day for this purpose) in New York State during this 548-day period; and
- During the nonresident portion of the tax year in which the 548-day period begins, and during the nonresident portion of the tax 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 tax 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*.

## Special accruals for full-year nonresidents

You are subject to special accrual rules in computing your New York State personal income tax for 2011 if you meet the following criteria:

- you were a resident of New York State on December 31, 2010, or you became a resident of New York State on January 1, 2012, and
- you had accrued income (see below) for 2011.

You have accrued income for 2011 if either of the following apply:

- you have an item of income that was fixed and determinable in a tax year prior to 2011, but you are reporting that income for federal income tax purposes in tax year 2011; or
- you have an item of income from a non-New York source that was fixed and determinable in tax year 2011, but you will be reporting that income for federal income tax purposes in a tax year after 2011.

*Income from a non-New York source* 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.

## Special accruals for part-year residents

Income accrues to you as a taxpayer when the amount of income becomes fixed and determinable and you have an unrestricted right to receive it.

An *accrued expense* is a cost that has been incurred but not yet paid.

If you are an individual moving out of New York State, accrued income is income you earned during your New York State resident period but did not receive until after you became a nonresident of New York State.

If you moved out of New York State, you must accrue any item of income, gain, loss, or deduction that, under an accrual method of accounting, would be reportable at the time you changed your residence. This includes income or gain you elected to report on the installment basis. You also must include items of tax preference subject to the minimum income tax (Form IT-220), and the total taxable amount of lump-sum distributions subject to the separate tax on lump-sum distributions (Form IT-230).

If you are an individual moving into New York State, accrued income is income you earned from a non-New York State source during your nonresident period but received after you became a New York State resident.

If you became a resident of New York State during the tax year, you must accrue any item of income, gain, loss, or deduction that, under an accrual method of accounting, would be

reportable at the time you changed your residence. However, no accrual is required or allowed for items of income, gain, loss, or deduction derived from or connected with New York State sources.

For any subsequent tax year, any item of income, gain, loss, or deduction accrued up to the time you changed your residence must be excluded in determining your New York source income, New York adjusted gross income, minimum taxable income, or total taxable amount of lump-sum distributions.

## 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 nonresident and part-year resident beneficiary of an estate or trust must include his or her share of the estate or trust income, if any portion of that income is derived from or connected with New York sources, on Form IT-203. For more information on responsibilities of beneficiaries, see *Beneficiaries (estates and trusts)* on page 26.

## Deceased taxpayers

If a taxpayer died after 2010 and before filing a return for 2011, 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-203. 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 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.

## 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 partners (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 New York City's Form NYC-204, *Unincorporated Business Tax Return for Partnerships (including Limited Liability Companies)*. Since New York State does not administer the New York City unincorporated business tax, do not file your Form 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 governmental education, state university, or city university loan or past-due support or past-due legally enforceable debt owed to a New York State agency or a New York City tax warrant judgement debt 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 45.)

## Members of the armed forces

If you are a New York State nonresident, your military pay is not subject to New York State tax and cannot be used to determine the amount of New York State personal income tax you must pay (see subtraction S-7). However, although a military spouse's income is generally not considered to be New York source income (see *Nonresidents — New York source income*), the military spouse's income **is used** to determine the amount of New York State personal income tax you must pay (the income is included in the *Federal amount* column). Any other income that you receive from New York State sources while you are a nonresident may be subject to tax. If you have a civilian job in New York State during your off-duty hours, the income you receive is subject to income tax. Income or gain from property located in New York State, or from a business, trade, or profession carried on in this state is also subject to tax.

In addition, if you are a part-year New York State resident, certain combat pay that you received during your resident period may not be subject to tax (see subtraction S-7).

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

## Exclusion of, or deduction from, foreign earned income

If you are entitled to claim a federal exclusion of, or deduction from, your foreign earned income (as stated under section 911 of the Internal Revenue Code (IRC)), you are also allowed to claim it on your New York State income tax return in the *Federal amount* column. You would also be allowed to claim that portion of the federal exclusion of, or deduction from, foreign earned income in the *New York State amount* column to the extent it relates to income reported in the *New York State amount* column. If you claim either the exclusion or the deduction, attach a copy of your federal Form 2555, *Foreign Earned Income*, or Form 2555-EZ, *Foreign Earned Income Exclusion*, to your New York State income tax return.

If you have not yet qualified for the exclusion or deduction but you have filed a federal return, you must also file a New York State return. You should report all income, including income earned in any foreign country, reported on your federal return. If you later qualify for an exclusion or deduction, you can file an

amended return on Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return* (see *Other forms you may have to file*). Attach a copy of federal Form 2555 or 2555-EZ to your Form IT-203-X.

## U.S. nonresident aliens

**If you are a U.S. nonresident alien for federal income tax purposes and are required to file federal Form 1040NR, U.S. Nonresident Alien Income Tax Return, or federal Form 1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents**, you may be required to file a New York State nonresident return, Form IT-203. See *New York State nonresidents and part-year residents* beginning on page 5.

If you must file a New York return and you checked filing status box 3, 4, or 5 on federal Form 1040NR, or box 2 on federal Form 1040NR-EZ, you must compute your New York State tax as married filing separately and mark an **X** in box 3 at item A on your Form IT-203. It is important to note that some income items and line references used on Form IT-203 do not correspond with those shown on federal Form 1040NR or 1040NR-EZ. For example, the *Dependent exemption worksheet* for line 35 asks you to enter the number of exemptions from line 6d of your federal Form 1040 or 1040A. However, for a nonresident alien, the corresponding line to obtain this information is line 7d of federal Form 1040NR. Also, line 12 of federal Form 1040NR or line 5 of federal Form 1040NR-EZ is used to report income from scholarships and fellowships. Since there is no corresponding line on the New York State nonresident return, report this income as other income on line 15 of Form IT-203.

Also, if you filed federal Form 1040NR you should claim the New York deduction (itemized or standard) that is more advantageous to you.

## New York State net operating loss

### Nonresident

The New York State net operating loss (NOL) to be included in the *New York State amount* column of a nonresident's Form IT-203 must be computed in the same manner as the corresponding federal deduction, but using only New York State items of income, gain, loss, and deduction in the computation. New York State modifications are **not** included in the computation of the NOL or in determining the amount of loss to be used in the carryback or carryover year.

It is possible, because of the above rules, for a nonresident to have a New York State NOL without having a federal NOL, or to have a New York State NOL that is larger or smaller than the corresponding federal NOL. A nonresident individual claiming a NOL for New York State purposes but not for federal income tax purposes must file Form IT-203.

### Part-year resident

A part-year resident of New York State who incurs losses in the resident or nonresident period, or both, must make a separate NOL computation for each period (resident and nonresident), using only those items of income, gain, loss, or deduction attributable to each period. For the resident period, compute the NOL using only those items of income, gain, loss, and deduction that would have been reported if a separate federal return was filed for the period of New York State residence. For the nonresident period, compute the NOL using the above rules for nonresidents.

To report an NOL on Form IT-203, see the instructions for line 15, *Other income*, on page 23.

File Form IT-203-X to claim a personal income tax refund based upon an NOL carryback. File Form IT-201-X to claim a refund based upon a **federal** NOL carryback to a tax year when you were a full-year New York State resident.

For more information on claiming a personal income tax refund based upon an NOL, see the instructions for Form IT-203-X or Form IT-201-X.

## Stock options

If, as a New York State nonresident or part-year resident, you received stock options and the options you received are attributable to services performed in New York State, some or all of the federal income related to the options may be included in New York source income.

To determine the amount of federal income related to the options that must be included in New York source income, you should maintain records and documentation of your services performed in New York State.

## 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

Use Form IT-203-X if your original return was Form IT-203 and you were a nonresident or part-year resident of New York State. Also use Form IT-203-X if you mistakenly filed Form IT-201, but you were a nonresident or part-year resident. Use Form IT-201-X if you mistakenly filed Form IT-203 but you were a full-year resident of New York State. See *Other forms you may have to file*.

## Paid preparer information

For information relating to the Tax Preparer Registration Program, 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*.

## 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 5-a, 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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

## Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed 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 obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: State Processing Center, 101 Enterprise Drive, Kingston NY 12401.

### How to get New York City forms

If you need to get NYC tax forms and instructions or information about NYC business taxes, contact the NYC Department of Finance:

**Online** - Visit [www.nyc.gov/finance](http://www.nyc.gov/finance)


**By phone** - From any of the five boroughs in New York City, call 311. From outside New York City, call **(212) 639-9675**.

## School districts and code numbers

Albany – Erie

If you were a part-year resident of New York State, use this list to find the name and code number of the public school district located in the county where you were last a New York State resident. (If you were also a part-year resident of New York City, look for your listing after Nassau County.) Enter the school district name and code number at the top of the front of your return in the boxes provided. If you do not know the name of

your school district, contact the nearest public school to your New York State home.

 **Caution:** You must enter your school district and code number even if you were absent temporarily, if the school your children attended was not in your school district, or if you had no children attending school. School aid may be affected if your school district or code number is not correct.

### Albany

Albany 005  
Berne-Knox-Westerlo 050  
Bethlehem 051  
Cairo-Durham 076  
Cohoes 122  
Duanesburg 153  
Green Island 236  
Greenville 240  
Guilderland 246  
Menands 388  
Middleburgh 393  
Mohonasen 402  
Niskayuna 439  
North Colonie (including  
Maplewood) 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  
Canistota-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

Allegany-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

### Chautauqua

Bemus Point 048  
Brocton 067  
Cassadaga Valley 091  
Chautauqua 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 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 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 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

**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  
 Oteora 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  
 Duaneburg 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

\* 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 (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 **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*)

**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-Pierrepont 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  
 Comsewogue 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  
 Johnsbury 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



## 2011 New York State Tax Table



**Caution:** If your New York adjusted gross income (line 32 of Form IT-203) is more than \$100,000, you cannot use these tables. See *Tax computation — New York AGI of more than \$100,000* beginning on page 72 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.

**In this tax table, the taxable income column is the amount from Form IT-203, line 37.**

**Example:** Mr. and Mrs. Jones are filing a joint return. Their taxable income on line 37 of Form IT-203 is \$38,275. First, they find the 38,250 - 38,300 income line. Next, they find the column for Married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,844. This is the tax amount they must write on line 38 of Form IT-203.

If line 37 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
<b>Your New York State tax is:</b>				
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

If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
		<b>Your New York State tax is:</b>					<b>Your New York State tax is:</b>					<b>Your New York State tax is:</b>		
\$0	\$13	\$0	\$0	\$0	<b>2,000</b>		<b>Your New York State tax is:</b>			<b>4,000</b>		<b>Your New York State tax is:</b>		
13	25	1	1	1	2,000	2,050	81	81	81	4,000	4,050	161	161	161
25	50	2	2	2	2,050	2,100	83	83	83	4,050	4,100	163	163	163
50	100	3	3	3	2,100	2,150	85	85	85	4,100	4,150	165	165	165
100	150	5	5	5	2,150	2,200	87	87	87	4,150	4,200	167	167	167
150	200	7	7	7	2,200	2,250	89	89	89	4,200	4,250	169	169	169
200	250	9	9	9	2,250	2,300	91	91	91	4,250	4,300	171	171	171
250	300	11	11	11	2,300	2,350	93	93	93	4,300	4,350	173	173	173
300	350	13	13	13	2,350	2,400	95	95	95	4,350	4,400	175	175	175
350	400	15	15	15	2,400	2,450	97	97	97	4,400	4,450	177	177	177
400	450	17	17	17	2,450	2,500	99	99	99	4,450	4,500	179	179	179
450	500	19	19	19	2,500	2,550	101	101	101	4,500	4,550	181	181	181
500	550	21	21	21	2,550	2,600	103	103	103	4,550	4,600	183	183	183
550	600	23	23	23	2,600	2,650	105	105	105	4,600	4,650	185	185	185
600	650	25	25	25	2,650	2,700	107	107	107	4,650	4,700	187	187	187
650	700	27	27	27	2,700	2,750	109	109	109	4,700	4,750	189	189	189
700	750	29	29	29	2,750	2,800	111	111	111	4,750	4,800	191	191	191
750	800	31	31	31	2,800	2,850	113	113	113	4,800	4,850	193	193	193
800	850	33	33	33	2,850	2,900	115	115	115	4,850	4,900	195	195	195
850	900	35	35	35	2,900	2,950	117	117	117	4,900	4,950	197	197	197
900	950	37	37	37	2,950	3,000	119	119	119	4,950	5,000	199	199	199
950	1,000	39	39	39										
<b>1,000</b>		<b>Your New York State tax is:</b>			<b>3,000</b>		<b>Your New York State tax is:</b>			<b>5,000</b>		<b>Your New York State tax is:</b>		
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)

2011 New York State Tax Table



Table with 15 columns: If line 37 (taxable income) is - (At least, But less than), And you are - (Single or Married filing separately, Married filing jointly\*, Head of a household), and corresponding tax amounts for brackets from 6,000 to 14,950.

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













2011 New York State Tax Table



If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
<b>60,000</b>		<b>Your New York State tax is:</b>			<b>62,000</b>		<b>Your New York State tax is:</b>			<b>64,000</b>		<b>Your New York State tax is:</b>		
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
<b>61,000</b>		<b>Your New York State tax is:</b>			<b>63,000</b>		<b>Your New York State tax is:</b>			<b>65,000 or more:</b>				
61,000	61,050	3,783	3,386	3,617	63,000	63,050	3,920	3,523	3,754					
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					

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



**Caution:** If the amount on line 32 is more than \$100,000, see page 72.

## New York State tax rate schedule

**Caution:** If your New York AGI amount on Form IT-203, line 32, is more than \$100,000, see pages 72 and 73 to compute your New York State tax.

<b>Married filing jointly and qualifying widow(er) – filing status ② and ⑤</b>					
If line 37 is:		The tax is:			
over	but not over				
\$ 0	\$16,000	<b>4% of line 37</b>			
16,000	22,000	<b>\$ 640</b>	plus	4.5%	<b>of the excess over \$16,000</b>
22,000	26,000	<b>910</b>	plus	5.25%	" " " "
26,000	40,000	<b>1,120</b>	plus	5.9%	" " " "
40,000	300,000	<b>1,946</b>	plus	6.85%	" " " "
300,000	500,000	<b>19,756</b>	plus	7.85%	" " " "
500,000 .....		<b>35,456</b>	plus	8.97%	" " " "

<b>Single and married filing separately – filing status ① and ③</b>					
If line 37 is:		The tax is:			
over	but not over				
\$ 0	\$ 8,000	<b>4% of line 37</b>			
8,000	11,000	<b>\$320</b>	plus	4.5%	<b>of the excess over \$8,000</b>
11,000	13,000	<b>455</b>	plus	5.25%	" " " "
13,000	20,000	<b>560</b>	plus	5.9%	" " " "
20,000	200,000	<b>973</b>	plus	6.85%	" " " "
200,000	500,000	<b>13,303</b>	plus	7.85%	" " " "
500,000 .....		<b>36,853</b>	plus	8.97%	" " " "

<b>Head of household – filing status ④</b>					
If line 37 is:		The tax is:			
over	but not over				
\$ 0	\$11,000	<b>4% of line 37</b>			
11,000	15,000	<b>\$440</b>	plus	4.5%	<b>of the excess over \$11,000</b>
15,000	17,000	<b>620</b>	plus	5.25%	" " " "
17,000	30,000	<b>725</b>	plus	5.9%	" " " "
30,000	250,000	<b>1,492</b>	plus	6.85%	" " " "
250,000	500,000	<b>16,562</b>	plus	7.85%	" " " "
500,000 .....		<b>36,187</b>	plus	8.97%	" " " "

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

### New York State tax

Find your New York State tax by using one of the six tax computation worksheets below and on page 73.

- 1** If the amount on Form IT-203, line 32, is **more than \$100,000, but not more than \$150,000**, you must compute your tax using **Tax computation worksheet 1** below.

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

#### Tax computation worksheet 1

1. Enter your New York AGI from Form IT-203, line 32.. 1. \_\_\_\_\_
2. Enter your taxable income from Form IT-203, line 37.. 2. \_\_\_\_\_
3. Multiply line 2 by 6.85% (.0685) ..... 3. \_\_\_\_\_
4. Enter your NYS tax on the line 2 amount from the *New York State tax rate schedule* on page 71 ..... 4.
5. Subtract line 4 from line 3 ..... 5. \_\_\_\_\_
6. Enter the excess of line 1 over \$100,000 (*cannot exceed \$50,000*) ..... 6. \_\_\_\_\_
7. Divide line 6 by \$50,000 and round the result 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-203, line 38.** ..... 9. \_\_\_\_\_

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

- 2** If the amount on Form IT-203, line 32, 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-203, line 37, is **\$300,000 or less;**
- single ① or married filing separately ③, and Form IT-203, line 37, is **\$200,000 or less;** or
- head of household ④, and Form IT-203, line 37, is **\$250,000 or less;**

**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 taxable income from Form IT-203, line 37.. 1. \_\_\_\_\_
2. Multiply line 1 by 6.85% (.0685).  
**Enter here and on Form IT-203, line 38.** ..... 2. \_\_\_\_\_

- 3** If the amount on Form IT-203, line 32, 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-203, line 37, is **more than \$300,000;**
- single ① or married filing separately ③, and Form IT-203, line 37, is **more than \$200,000;** or
- head of household ④, and Form IT-203, line 37, is **more than \$250,000;**

**then** you must compute your tax using **Tax computation worksheet 3** below.

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

#### Tax computation worksheet 3

1. Enter your New York AGI from Form IT-203, line 32. (If the amount on line 1 is \$300,000 or less, enter **0** on lines 8, 9, and 10 of this worksheet; continue with line 2.)..... 1. \_\_\_\_\_
2. Enter your taxable income from Form IT-203, line 37.. 2. \_\_\_\_\_
3. Multiply line 2 by 7.85% (.0785) ..... 3. \_\_\_\_\_
4. Enter your NYS tax on the line 2 amount from the *New York State tax rate schedule* on page 71 ..... 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 \$300,000 (*cannot exceed \$50,000*)..... 8. \_\_\_\_\_
9. Divide line 8 by \$50,000 and round the result to the fourth decimal place (*cannot exceed 1.0000*) ..... 9. \_\_\_\_\_
10. Multiply line 7 by line 9...10.
11. Enter amount from line 6..11.
12. Add lines 4, 10, and 11.  
**Enter here and on Form IT-203, line 38.** .....12. \_\_\_\_\_

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



**Tax computation — New York AGI of more than \$100,000 (continued)**

**4** If the amount on Form IT-203, line 32, is more than \$500,000, but not more than \$550,000, and your filing status is:

- married filing jointly ② or qualifying widow(er) ⑤, and Form IT-203, line 37, is **\$300,000 or less**;
- single ① or married filing separately ③, and Form IT-203, line 37, is **\$200,000 or less**; or
- head of household ④, and Form IT-203, line 37, is **\$250,000 or less**;

then you must compute your tax using **Tax computation worksheet 4** below.

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

**5** If the amount on Form IT-203, line 32, is more than \$500,000, but not more than \$550,000, and your filing status is:

- married filing jointly ② or qualifying widow(er) ⑤, and Form IT-203, line 37, is **more than \$300,000**;
- single ① or married filing separately ③, and Form IT-203, line 37, is **more than \$200,000**; or
- head of household ④, and Form IT-203, line 37, is **more than \$250,000**;

then you must compute your tax using **Tax computation worksheet 5** below.

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

**6** If the amount on Form IT-203, line 32, is more than \$550,000, then you must compute your tax using **Tax computation worksheet 6** below.

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

**Tax computation worksheet 6**

1. Enter your taxable income from Form IT-203, line 37 1. \_\_\_\_\_
2. Multiply line 1 by 8.97% (.0897).

**Enter here and on Form IT-203, line 38. .... 2. \_\_\_\_\_**

**Tax computation worksheet 4**

1. Enter your New York AGI from Form IT-203, line 32 1. \_\_\_\_\_
2. Enter your taxable income from Form IT-203, line 37 2. \_\_\_\_\_
3. Multiply line 2 by 8.97% (.0897) ..... 3. \_\_\_\_\_
4. Enter your NYS tax on the line 2 amount from the *New York State tax rate schedule* on page 71 ..... 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 (if less than zero, enter 0)..... 7. \_\_\_\_\_
8. Enter the excess of line 1 over \$500,000 (cannot exceed \$50,000)..... 8. \_\_\_\_\_
9. Divide line 8 by \$50,000 and round the result to the fourth decimal place (cannot exceed 1.0000) ..... 9. \_\_\_\_\_
10. Multiply line 7 by line 9 .. 10.
11. Enter amount from line 6.. 11.
12. Add lines 4, 10, and 11 (cannot exceed the amount on line 3).

**Enter here and on Form IT-203, line 38. .... 12. \_\_\_\_\_**

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

**Tax computation worksheet 5**

1. Enter your New York AGI from Form IT-203, line 32 1. \_\_\_\_\_
2. Enter your taxable income from Form IT-203, line 37 2. \_\_\_\_\_
3. Multiply line 2 by 8.97% (.0897) ..... 3. \_\_\_\_\_
4. Enter your NYS tax on the line 2 amount from the *New York State tax rate schedule* on page 71 ..... 4.
5. Subtract line 4 from line 3.. 5. \_\_\_\_\_
6. If married filing jointly ② or qualifying widow(er) ⑤, enter **\$3,794** on line 6.  
If single ① or married filing separately ③, enter **\$2,397** on line 6.  
If head of household ④, enter **\$3,063** on line 6... 6. \_\_\_\_\_
7. Subtract line 6 from line 5 .. 7. \_\_\_\_\_
8. Enter the excess of line 1 over \$500,000 (cannot exceed \$50,000)..... 8. \_\_\_\_\_
9. Divide line 8 by \$50,000 and round the result to the fourth decimal place (cannot exceed 1.0000) ..... 9. \_\_\_\_\_
10. Multiply line 7 by line 9 .. 10.
11. Enter amount from line 6.. 11.
12. Add lines 4, 10, and 11.

**Enter here and on Form IT-203, line 38. .... 12. \_\_\_\_\_**

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

**What's  NEW for 2011 (continued)**

## Three ways to get your refund

You have three ways to receive your tax refund: direct deposit to your bank account, debit card, **or** paper check.

### Direct deposit

The Tax Department will deposit the amount of your refund into your personal bank account. Direct deposit is the **fastest and easiest** way to get your refund.

If you mark an **X** in the box for direct deposit but don't enter complete and correct account information at line 72, we'll mail you a paper check.

### Debit cards

Your debit card(s) will be sent to the mailing address entered on your return. Debit cards are secure, easy to use, and flexible.

- **Secure:** We've designed the cards so that only you can activate your card. The cards offer fraud and theft protection.
- **Easy to use:** Use the card like any other debit card. Most banks and retail locations that accept credit cards will accept your refund debit card. You can call toll free or go online to check your balance. Once activated, your card remains valid for 18 months.
- **Flexible:** The debit card allows you to use your refund in several different ways:
  - Take it as a cash withdrawal from a bank even if you don't have a bank account. You will need to show identification.
  - Use it to make purchases from stores that accept Debit MasterCard.
  - Deposit it into your bank account (if you plan to do this, you should consider choosing to get your refund by **direct deposit** instead).
  - Make ATM withdrawals.

**Joint returns** — If you filed a joint return, separate debit cards will be mailed together in one envelope to you and your spouse. One or both of you can activate your card(s) to access the refund. Once activated, either card can access the entire amount of the refund.

**Fees** — In most instances, there's no charge to you for using the debit card.

- **Cash withdrawal from a bank:** no fee if you want to take the entire amount of your refund in cash at one time (\$1 fee for each later withdrawal). You don't need to have a bank account, but you must present ID to the teller.
- **Retail sales:** never a fee
- **ATMs:** If you use the issuing bank's ATM network, there's no fee. Fees probably apply if you use another ATM network.

For more information about the debit card, visit this Web site:

[www.bankofamerica.com/nyrefund](http://www.bankofamerica.com/nyrefund)

### Paper checks

The Tax Department will mail your refund check to the mailing address entered on your return. Paper checks for joint filers will be issued with both names and must be signed by both spouses. Paper checks take weeks to be processed, printed, and mailed.

If you don't have a bank account, you will likely be charged a fee to cash your check. You may want to consider a debit card refund instead; there are several ways to get or spend your money without fees (be sure to carefully read the fee schedule before using the card).

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## When to file/Important dates

**April 17, 2012** Date by which you must file your 2010 New York State income tax return and pay any amounts you owe without interest or penalty. If you cannot file by this date, you can get an automatic 6-month extension of time to file (to October 15, 2012) by filing IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (see *Need help?* below).

**June 15, 2012** Date by which you must file your 2011 New York State income tax return if you qualify to file your federal income tax return on June 15, 2012, because:

- 1) you are a U.S. citizen or resident and live outside the U.S. and your main place of business or post of duty is outside the U.S. and Puerto Rico, or
- 2) you are in the military service outside the U.S. and Puerto Rico when your 2011 return is due. The time to pay your New York State, New York City and Yonkers income tax, and any New York State or local sales or use tax is similarly automatically extended.

**Military Personnel** — For more information on extensions of time to file, see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

**October 15, 2012** Date by which you must file your 2011 income tax return to avoid penalties and interest computed from the original due date if you filed IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, and paid any tax you owed.

**April 17, 2012**  
**June 15, 2012**  
**September 17, 2012**  
**January 15, 2013**

Due dates for 2012 estimated tax payments. Generally, you must pay estimated income tax if you expect to owe at least \$300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits you are entitled to claim.

### Need help?



Visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features



#### Telephone assistance

Automated income tax refund status: (518) 457-5149

**Personal Income Tax** Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431

**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities.

If you have questions about special accommodations for persons with disabilities, call the information center.

## Where to file

If enclosing a payment (check or money order), mail your return to:

**STATE PROCESSING CENTER  
PO BOX 15555  
ALBANY NY 12212-5555**

If not enclosing a payment, mail your return to:

**STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001**

If you choose to use a private delivery service instead of the U.S. Postal Service to file your return, see page 58 for the address and additional information.

