

Department of Taxation and Finance Income Tax Worksheet for Members of the Military Volunteer Income Tax Assistance Program

Name

Date

For non-military members, complete Form TP-301.

	Part A	Yes	No
1.	Was your permanent home (domicile) New York State (NYS) when you entered the military? Military assignment does not affect your domicile.		
2.	Did you maintain a permanent home in NYS for the entire tax year? If you marked No to questions 1 and 2, you are a nonresident; skip questions 3 through 6 and complete Parts B and C.		
3.	Did you maintain a permanent home (military barracks is not considered a permanent home) outside NYS for the entire tax year?		
4.	Did you spend more than 30 days in NYS for the entire tax year?		
5.	If not in a foreign country, skip questions 5 and 6. If your permanent home was NYS, were you in a foreign country for at least 450 days during any period of 548 consecutive days?		
6.	If assigned to a foreign country, did you or your spouse and minor children spend more than 90 days in NYS?		
	If you marked the shaded boxes for either questions: (2, 3, and 4) or (5 or 6), you are a NYS nonresident and must complete Parts B and C.		
	If not , you are a NYS resident and must complete Parts B and D.		
Part B			
7.	Did you earn income in a combat zone for which you had to include this income on your federal income tax return?		
8.	Did you contribute to the NYS retirement system or NYC flexible benefits program during the tax year? (shown in box 14 on your W-2 as 414(h) or IRC 125)?		
9.	Did you receive pension payments from NYS or a NYS local government, or a federal government pension plan?		
10.	Did you receive any pension payments, for work performed, that are not from NYS, NYS local government, or the federal government?		
11.	Did you receive pension payments as a beneficiary of a pension plan?		
12.	Did you receive income as a member of NYS organized militia for performing active service within NYS from either state or federal active duty orders?		
13.	Did you pay undergraduate college tuition expenses for yourself, your spouse, or dependent(s)? (IT-272 or IT-203-B)		
14.	Did you make contributions to a NYS 529 College Savings Plan during the tax year?		
15.	Did you receive interest on U.S. government bonds during the tax year?		
16.	Did you purchase taxable property or services for use in NYS without paying sales and use tax at the time of purchase? (line 59 on Form IT-201 or line 56 on Form IT-203 – do not leave blank)		
Part C			
17.	Are you reporting military compensation on your federal return? (subtraction modification code S-118)		
18.	If you are married and your duty station is NYS, did your nonresident spouse earn income while in NYS? If yes, the income earned in NYS by your nonresident spouse is not subject to NYS income tax because of the Military Spouses Residency Relief Act of 2009.		
Part D			
19.	Did you pay child support through the NYS support collection unit for at least one-half of the tax year? (IT-209)		
20.	Were you (or spouse) an active volunteer fire fighter or ambulance worker for the entire tax year? (IT-245)		
21.	Was your total household income (all individuals living with you) under \$18,000? (IT-214)		

Additional notes: